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ABSTRACT

This study examines the financial status of 87 large city school systems to discover if (1) each system receives funds from the State in proportion to its number of pupils in average daily attendance, and (2) each system receives funds from the State in accordance with its relative need and ability to support schools. Data compiled from 1967-68 local school system surveys provide a means of comparison between each city school system and the average for all school systems in the State where each is located. The data and the analytical tabulations used for these comparisons are shown in accompanying tables. (Tables on pages 42-49 may reproduce poorly.) (Author)

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# Finances of Large-City School Systems

## A COMPARATIVE ANALYSIS

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003 914

ERRATA FOR "FINANCES OF LARGE-CITY SCHOOL SYSTEMS: A COMPARATIVE ANALYSIS"  
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Throughout the report, data for Long Beach and Los Angeles, Calif., were inadvertently transposed both in the analysis and in the statistical tables. To correct, in each instance that "Long Beach" appears, read "Los Angeles," and vice versa. We regret the error and the inconvenience it causes you.

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DHEW Publication No. (OE) 72-29

# **FINANCES OF LARGE-CITY SCHOOL SYSTEMS**

## **A Comparative Analysis**

by  
Lynn H. Fox  
and  
Gordon E. Hurd

**U.S. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE**  
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## FOREWORD

The financial crisis in the urban school systems of the United States, an issue of great concern to educational administrators and researchers, prompted the U. S. Office of Education in 1969 to expand and refine its statistical coverage of this important area. In November 1969, a Committee on Educational Finance Statistics was appointed by former Assistant Secretary/Commissioner of Education James E. Allen, Jr., to (1) determine the needs of educational planners for financial data, (2) examine the current adequacy of national financial statistics, and (3) make recommendations to improve the existing program. The Committee--chaired by Dr. James Kelly, then of the Urban Coalition--was composed of several experts in the field. Following a number of months of study, and relying on close collaboration with the Office of Education's National Center for Educational Statistics, the Committee issued its report to the Commissioner of Education detailing the actions necessary to provide more complete and useful financial data at the national level.

This publication is an initial response to the Committee's recommendations. Data currently available within the Office of Education and from other sources (see appendix A) were used to address the question of disproportionate support of urban school systems by comparing measures of need and ability to support education, revenues by source, and expenditures by purpose for 87 large-city school systems with their statewide averages.

We would like to acknowledge the contribution made by Dr. Eugene P. McLoone, of the University of Maryland, who provided invaluable assistance in the preparation of this report.

We hope that this report will provide useful information to those directly concerned with financing the public schools as well as stimulate further inquiries into the problems of urban school systems. We would appreciate comment on this study, or suggestions for additional studies of this nature.

Carol J. Hobson Smith, Chief  
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## INTRODUCTION

### Purpose of the Study

In recent years, the financial plight of urban school systems has received considerable public attention. The belief is widely held that city school systems, often enrolling a high proportion of educationally disadvantaged children, offer inferior education because of (1) inequitable distribution of State revenues and (2) inadequate financial resources at the local level.

On March 11, 1969, Robert H. Finch, then Secretary of the Department of Health, Education, and Welfare, announced the formation of the Urban Education Task Force to find solutions for the educational crisis in the urban areas of the Nation. In October 1969, the Task Force report<sup>1/</sup> charged that the current practices of State governments often do not proportionately support urban education. "In short, for a variety of reasons it would appear that State governments in general are failing to compensate for the crisis of educational finance facing the large central cities of the Nation."<sup>2/</sup> The report cited two approaches to providing proportionate funding of urban school systems: one based on average daily attendance as discussed by Arthur E. Wise in Rich Schools, Poor Schools<sup>3/</sup> and the other based on resource equalizing as described by Charles S. Benson in The Cheerful Prospect: A Statement on the Future of American Education.<sup>4/</sup> In addition the Task Force report noted that the Office of Education did not have all the data necessary for the kinds of analysis they desired and which they considered essential for policy-making. The former Assistant Secretary of HEW/Commissioner of Education, James E. Allen, Jr., appointed a Committee on Educational Finance Statistics to make recommendations to improve national statistics on educational finance. Incorporation of recommendations of the Committee into the statistical program of the National Center for Educational Statistics is now underway.

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1/ U. S. Department of Health, Education, and Welfare, Office of Education, Report of the Task Force on Urban Education, October 1969.

2/ Ibid., pp. 2-40.

3/ Rich Schools, Poor Schools: The Promise of Equal Educational Opportunity (Chicago: The University of Chicago Press, 1967).

4/ The Cheerful Prospect: A Statement on the Future of American Education (Boston: Houghton Mifflin Co., 1965).

This report:

- (1) Examines the question of disproportionate support of urban school systems in terms of the models as described by Wise and Benson.
- (2) Attempts to provide an analytical approach by comparing central city to statewide averages that may be useful to educators, researchers, and policymakers.
- (3) Hopefully contributes to the existing knowledge of school finance.

This study examines the financial status of 87 large-city school systems in an effort to answer two questions: (1) Does each of these 87 city school systems receive funds from the State in proportion to its number of pupils in average daily attendance (ADA) (the "Flat Grant Model" as described by Wise<sup>5/</sup> and others), and (2) does each of these 87 city school systems receive funds from the State in accordance with its relative need (as measured by pupils in average daily attendance) and ability (as measured by assessed property valuation) to support schools (the "Equalization Model" as described by Benson<sup>6/</sup> and others)?

Data compiled from the 1967-68 Elementary-Secondary General Information Survey (ELSEGIS) of local school systems, the 1967-68 Survey of State School Systems, and other sources (see appendix A) are used to provide comparisons between each specified city school system and the average for all school systems in the State where each is located. The actual data and analytical tabulations used for these comparisons are shown in the accompanying tables.

#### Review of State and Local Finance Practices

The primary responsibility for public education has been considered a function of the individual States, based upon longstanding constitutional interpretation. However, all States except Hawaii delegate responsibility for operation of schools to local school districts and to intermediate administrative units such as counties and supervisory unions. The Federal Government has assumed responsibility for funding educational programs that serve national goals in education.

In 1967-68, 20,404 operating local school systems and 1,522 intermediate units were charged with the direct administration of public education,

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<sup>5/</sup> Op. cit.

<sup>6/</sup> Op. cit.

including the raising and expending of public revenue.<sup>7/</sup> The 50 States generally set standards, formulate educational policy, and provide direct financial support. The Federal responsibility has usually been expressed in terms of categorical aid programs to States and/or local units.

Each governmental level must of course collect its monies through some form of taxation. Local school systems, which in the 1967-68 school year raised 52.7 percent of all revenues for public elementary and secondary education, relied principally on the property tax. Approximately 99 percent of all tax revenues raised in fiscally independent school districts are raised via the property tax. It is a tax with a substantial yield that can be administered easily by a typical school district. State governments, which at the same time contributed 38.5 percent of all revenues, used a variety of taxes, including sales, excise, and income taxes. The Federal Government, relying primarily on the income tax, provided 8.8 percent.<sup>8/</sup>

Before examining the equity of a State formula for distribution to local school districts, it is important to note the several uses of State aid (not all of which are concerned with equalization), as described by the National Committee for Support of the Public Schools:<sup>9/</sup>

State aid programs have been characterized as serving many purposes. Foremost among the purposes are:

1. Stimulating the level of local spending for education so that the quality and quantity of school services are improved to the point of obtaining desired social benefits which are more easily recognizable by the society at large than by local units. In pursuing this purpose it is felt that the States should distribute [proportionately] more [State] dollars per pupil to [less able] districts than to [more able] districts.

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<sup>7/</sup> U. S. Office of Education, Preliminary Statistics of State School Systems 1967-68, OE-20006-68, by Richard H. Barr and Geraldine J. Scott (Washington: U. S. Government Printing Office, June 1970), p. 10.

<sup>8/</sup> Ibid., p. 17.

<sup>9/</sup> Excerpted from "School Finance: A Matter of Equal Protection?" Special Report (Washington: National Committee for Support of the Public Schools, February 1970).

2. Reducing interdistrict differentials in tax rates to provide a greater degree of equity among the households of a State. For instance, one objective of equity is to assure that a given tax rate [price] buys a given quality of service--a high tax rate to provide high-quality services and conversely a low tax rate to provide low quality. Again this purpose also indicates a flow of [proportionately] more [State] dollars to [less able] than to [more able] districts.

3. Exercising some measure of control over the operations of the local unit so that the State may influence the degree of efficiency, the process of education, or the attention given to particular clients.

State support systems, while varying widely in specifics, distribute funds to local districts in one of four ways--general purpose flat grant, general purpose equalization grant, special purpose flat grant, and special purpose equalization grant.

General purpose grants are usually for current operating expenses and special purpose grants are designated for such items as salaries, transportation, textbooks, vocational education, etc. Flat grants are a fixed amount per pupil, per teacher, per classroom unit, or per school district. Equalization grants are a variable amount depending on the relative ability of the local district to support schools.

\* \* \* \* \*

The oldest and simplest type of State support is the general purpose flat grant. When given on a per pupil basis this grant recognizes need in terms of the number of pupils a district must educate, but since it is given to districts regardless of local assessed valuation per pupil it has no equalizing effect. If a flat grant is awarded on other than a per pupil basis, say on a per teacher employed basis, it will favor the district with relatively greater amounts of assessed valuation per pupil as these districts can attract more qualified teachers [at a given tax rate].

\* \* \* \* \*

A general purpose equalization grant, often referred to as the minimum foundation program [usually constitutes] the largest distribution of State school funds. Basically the grant is a State guarantee of a specified [dollar] amount per pupil to a district which will tax itself at some minimum [rate] and State funds are distributed in inverse proportion to a district's fiscal capacity [usually measured by local assessed valuation per pupil]. Virtually every State imposes a dollar

ceiling as well as provides a floor to the amount of expenditures per pupil that the State will help support. The ceiling is inadequate in most States as expenditures in [school districts with assessed valuations per pupil slightly above the statewide average assessed valuation per pupil customarily exceed the State established ceiling].

### Analytical Methods and Limitations

In order to arrive at some tentative conclusions about the financial status of large urban school systems, the financial data have been analyzed in terms of two proposed methods of revenue distribution--the Flat Grant model (as described by Wise) and the Equalization model (as described by Benson).

In both models, the financial items for the city school districts are compared to the statewide average for that item. To simplify comparison, index numbers are used. An index number of 100 indicates that revenues per pupil received in a district match the statewide average; over or under 100 shows a percent deviation from the average. Index numbers are assigned for local, State, and Federal receipts, and their combined total in the district. (Index numbers are also used in expenditure tables to again simplify comparisons with the city school district and the statewide average.)

The Flat Grant model of revenue distribution implies that each district in the State should receive an identical amount per child from any one source--local, State, or Federal. No adjustment is made for differing local assessed valuation per pupil or differing educational needs. Pupil enrollment for this model (and the Equalization model) is measured in average daily attendance. This measure (annual aggregate attendance divided by number of days taught) is the most available unit for measuring school load on a per pupil basis. Therefore, under the Flat Grant model, an index number of 100 would be interpreted as reflecting a proportionate share based on pupils in average daily attendance.

In the Equalization model used in this study, unequal local assessed valuations are balanced by the State to provide equal financial resources for education for all districts of the State. An index number of 100 indicates that State and local revenues are distributed in relation to both the number of pupils in average daily attendance (as in the Flat Grant model) and financial ability as measured by the assessed valuation.

Since nearly all locally raised revenues for education are derived from the property tax, the measure of financial ability used in the study is the district's assessed property valuation. This measure provides an



indication of resources available for education and is more accurate than other measures of financial ability such as per capita personal income because school districts are typically limited to taxes on property by State laws. It is implicit in the model that the local school district taxes itself at a rate equal to the average statewide tax rate for education. (This assumption is removed and the tax rate is examined for 25 cities in another section, pages 17-25.) Therefore, under the Equalization model, an index number of 100 would be interpreted as reflecting a proportionate share based on need as defined by pupils in average daily attendance and financial ability as defined by assessed property valuation.

Several variations of the assessed valuation measure are proposed as the best indicator of financial ability for education. Assessed valuation may be adjusted for full valuation, as measured by the Census of Governments studies of market value related to assessed value so that competitive under assessment by local districts and differences in nominal tax rates do not affect the results of applying the Equalization model. Also, allowances for noneducational local governmental services are considered important for large-city school systems, since they may be faced with the "municipal overburden" problems that have been widely discussed and proposed as a consideration in State aid plans.<sup>10/</sup>

The Equalization formula used for this study has been proposed in suggested legislation by the Advisory Commission on Intergovernmental Relations.<sup>11/</sup> In this formula, the State's contribution to a specific district would be determined by subtracting from 100 percent the local district's percentage. The local district's percentage would equal the statewide local percent of total educational funds adjusted by the ratio of the local's assessed valuation per pupil to the statewide average assessed valuation per pupil.

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<sup>10/</sup> Lindman, Erick L., State School Support and Municipal Government Costs (Los Angeles: University of California Press, 1964); and McLoone, Eugene P., "Modernizing State School Finance Programs: Six Selected Areas," Interdependence in School Finance: The City-The State-The Nation, Proceedings of the Eleventh National Conference on School Finance (Washington: National Education Association, 1968), pp. 21-33.

<sup>11/</sup> Shannon, John, "The Role of the State in Equalizing Educational Opportunity--An ACIR Legislative Proposal," The Challenge of Change in School Finance, Proceedings of the Tenth National Conference on School Finance (Washington: National Education Association, 1967), pp. 31-47.

Both models represent straightforward, uncomplicated approaches to an analysis of school finance, and each has been proposed as the most equitable method for distribution of funds to school systems. However, legislation at either the Federal or State level seldom establishes either one or the other in any strict sense, but usually authorizes the allocation of funds using a mixture of several methods. Legislation may further deviate from strict adherence to either model by the use of categorical funding, with a grant for some specified part of either the education program or the pupil population. Nonetheless, an analysis of financial data in terms of these two models should provide some insights into the financial problems of large urban school systems.

The focus of this study is only on the comparison of large-city school systems with statewide averages. This approach is not proposed as an alternative to urban-suburban comparisons but is proposed as a complementary analytic approach. There are some analyses and publications that compare school systems in the cities with school systems in their suburbs,<sup>12/</sup> but the comparison of central-city school systems with a statewide standard has been neglected. State averages of revenue per pupil are appropriate as a standard for examining the effect of government grants in combination with school district tax rates and school district assessed valuation.

Another limitation of the scope of this analysis is that it does not consider within-school-district variation in resources per pupil, tax rates, or tax burden among income groups and classes of taxpayers. Recently, Coons, Clune, and Sugarman<sup>13/</sup> and others have suggested that within-school-system variation is an appropriate element for State policy consideration. However, in neither the available data nor existing State legislation is the within-school-district tax rate variation considered. Therefore, this study, like most studies of school finance, does not attempt the within-district analysis.

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<sup>12/</sup>Sacks, Seymour, "The Educational Divisions of Large City School Finances in Their Metropolitan Context: A Comparative Analysis," pp. 69-86; and Sacks, Seymour and Ranney, David, The Allocation of Fiscal Resources to Large City School Districts (Syracuse: Syracuse University Press, 1968).

<sup>13/</sup>Coons, John E.; Clune, William H., III; and Sugarman, Stephen D.; "Educational Opportunity: A Workable Constitutional Test for State Financial Structure," California Law Review, April 1969.



It is generally believed that city children are more costly to educate, particularly in cities which have a high concentration of disadvantaged pupils.<sup>14/</sup> However, in this study, the need for funds on a district-wide basis was not weighted for this factor. Title I of the Elementary-Secondary Education Act of 1965 (ESEA) is distributed by the Federal Government to school systems which have large numbers of disadvantaged children. Therefore, a city school system that has an above-average index for ESEA funds may have a greater need than was measured by the Equalization model in this study. In other words, for cities with above-average ESEA index numbers the need for increased State support may be understated.

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<sup>14/</sup> Berke, Joel S. ; Bailey, Stephen K. ; Campbell, Alan K. ; and Sacks, Seymour; Federal Aid to Public Education: Who Benefits? (Syracuse: Syracuse University Press, Jan. 31, 1971).

## THE FLAT GRANT MODEL

In the Flat Grant model, a revenue index of 100 indicates that the State or locality is providing funds per pupil from that source equal to the average for the State. Thus, revenue indexes can be considered as measures of the relative contribution of funds per pupil in large-city school systems to the average for the State. It does not consider differences in financial ability or educational needs that may exist among school systems. Within the Flat Grant model, the revenue index is the only possible measure of funds raised, as no account is taken of local ability in terms of either tax base or income.

Revenue indexes above 100 indicate more funds raised by the city school system or State or both for the pupils in the large city. This greater amount of funds--i. e., an index above 100--can arise either from the recognition by the State or locality that large-city pupils are more costly to educate than other pupils in the State or, in the case of the locality, that the particular city school system desires a higher quality school program than the average in the State.

In table A each of the city school systems is classified according to an above-average (called high) or below-average (called low) revenue index for total, State, and local sources. Eight possible groups result from the combination for this classification scheme; for example, the first includes those cities having indexes above average for all three--total, State, and local revenues. The number and names of city systems in parentheses are those systems in which the State revenue index is higher than the local index. (The number of school systems for which comparisons are possible is reduced to 84. No State data were available for North Carolina, thus eliminating city-State comparisons for Charlotte and Greensboro; and city-State comparisons for Washington, D. C., are obviously impossible.) Since Federal funds are usually distributed on a categorical basis, separate indexes for Federal funds are not shown but are included in the total column in table A.

Table A.--A group classification of 84 large-city school systems in high (above 100) and low (below 100) revenue index numbers for total, State, and local sources of funds: United States, 1967-68

Revenue index			City school systems *	
Total	State	Local	Group	Number*
High	High	High	1	6 (4)
High	High	Low	2	1 (1)
High	Low	High	3	26 --
High	Low	Low	4	-- --
Low	High	High	5	1 --
Low	High	Low	6	6 (6)
Low	Low	High	7	22 --
Low	Low	Low	8	22 (14)

(Worcester), (Lincoln), (Newark), (Portland), Austin, Tacoma.

(Boston).

Denver, Hartford, Miami, Atlanta, Fort Wayne, Gary, Indianapolis, Louisville, New Orleans, Kansas City, Ka., New York, Cincinnati, Cleveland, Dayton, Toledo, Philadelphia, Pittsburgh, Providence, Chattanooga, Nashville, Dallas, Houston, Lubbock, Salt Lake City, Richmond, Seattle.

None.

Amarillo.

(Chicago), (Des Moines), (Wichita), (Baltimore), (Omaha), (El Paso).

Birmingham, Los Angeles, Oakland, San Francisco, San Jose, South Bend, Flint, Minneapolis, St. Paul, Jackson, St. Louis, Albany, Rochester, Yonkers, Columbus, Youngstown, Memphis, Fort Worth, Norfolk, Spokane, Madison, Milwaukee.

(Fresno), (Sacramento), (San Diego), (Bridgeport), (Rockford), (Grand Rapids), (Paterson), (Albuquerque), (Buffalo), (Syracuse), (Oklahoma City), (Tulsa), (Corpus Christi), (San Antonio), Long Beach, Evansville, Kansas City, Mo., Springfield, Detroit, Jersey City, Akron, Erie.

\*Numbers and city school systems in parentheses indicate State revenue index higher than the named local index.

The number of city school systems with high or low revenue indexes is summarized in table B.

Table B. --A summary of the 84 school systems with high or low total, State, or local revenue indexes: United States, 1967-68

<u>Revenue sources</u>	<u>Number of city school systems with--</u>		<u>Number of city school systems with--</u>	
	<u>High index . . in groups</u>		<u>Low index . . in groups</u>	
Total, all sources	33	1, 2, 3, 4	51	5, 6, 7, 8
State	14	1, 2, 5, 6	70	3, 4, 7, 8
Local	55	1, 3, 5, 7	29	2, 4, 6, 8

Table B shows that if all school systems in the State were provided with equal funds per pupil in average daily attendance, the 84 cities would be affected in the following ways:

1. Fifty-one systems would have received more funds if total funds were available on a Flat Grant basis;
2. Seventy systems would have received more funds if State revenue had been distributed on a Flat Grant basis;
3. Only 29 systems, which now raise less than the statewide average of funds at the local level, would have received more funds if all local funds for education were gathered by the State and redistributed on the basis of number of pupils in the local districts.<sup>1/</sup>

Table A shows that for 59 city systems the State revenue index is lower than the index for revenue from local sources. Therefore, if the State revenue index had matched the local revenue index of the city school system, they would have received more funds.

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<sup>1/</sup> Although the term "Flat Grant" distribution in a strict sense would apply only to State or Federal distribution of funds, it has recently been used in a broader sense to apply also to local funds. In this study, the broader sense of the term has been used, meaning State redistribution of locally raised revenues, or complete State support of the public schools. Obviously, if all local funds are collected and redistributed by the State, then local funds per se do not exist. However, to distinguish clearly the source of funds, local funds collected and redistributed by the State are still referred to as local revenues in this analysis.

On the other hand, if the 25 cities with State revenue indexes greater than their local revenue indexes were excluded from table B (assuming that since they have State revenue indexes greater than local revenue indexes they are already receiving an equitable distribution of State funds), a Flat Grant distribution would affect the remaining 59 cities in the following ways:

1. Thirty-one systems would receive more total revenue if all revenue were redistributed (51 systems minus 20 systems in which State index was higher than local index);
2. Fifty-six of the cities would receive more funds if only State revenue were redistributed (70 systems minus 14 systems in which State index was higher than local index);
3. Only eight school systems would receive more local funds if all local funds for education were gathered by the State and redistributed on the basis of number of pupils in the local district (29 systems minus 21 systems in which State index was higher than local index).

The relationship for the 84 cities between State and local revenue indexes and the effect of that relationship upon the total revenue index is summarized in table C.

Table C. --A summary of the 84 school systems with high or low total revenue index, by index of State and local revenues:  
United States, 1967-68

State index	Local index	Number of school systems with total revenue--	
		High	Low
High	High	6	1
Low	Low	0	22
High	Low	1	6
Low	High	26	22

In only one case was there a combination of local revenue index below average and the total revenue above average. With local revenue below average, the revenue from State and Federal sources seldom raises the total revenue index above 100. Conversely, above-average local effort

does not guarantee above-average total revenue; table A shows that of 51 city school systems with below-average total revenue indexes, 23 had local indexes above 100. Forty-four of these 51 systems received less than the average per-pupil share from the State, a major factor in the below-average total revenue indexes.

## THE EQUALIZATION MODEL

### Part A--84 Large-City School Systems

In the Equalization model, the State attempts to adjust for differing financial abilities as measured by assessed property valuation and educational needs as measured by ADA at the local school system level. Under this model, school systems would be expected to have an index number approximately equal to 100 for total revenue with:

- (1) A State revenue index above 100 offsetting a local index below 100; or
- (2) A State revenue index below 100 offset by a local index above 100.

Therefore a State index above 100 indicates that the city system was below average in assessed property valuation; a State index below 100 indicates that the city system had relatively higher assessed property valuation to support education. In addition to adjustments for differences in assessed property valuation, State revenue indexes would exceed 100 in an equalization distribution where States found city school children more expensive to educate than children in the rest of the State.

It is important to note that all local school systems are assumed to have a tax rate equal to the statewide average. Differences in local revenue indexes from city to city are caused only by variations in local assessed property valuation to support education. (In part B, differences in tax rates are considered.)

A somewhat different interpretation of the city system data in table 3 and table A is obtained by using the Equalization model.

In 14 systems (groups 1, 2, 5, and 6) where the State revenue index exceeds 100, both the need as measured by ADA and ability as measured by assessed property valuation of the equalization formula may have been used; that is, (1) the State recognized that city school children were more expensive to educate and (2) city systems had less assessed property valuation than the rest of the State.

For seven of the 14 systems (groups 1 and 5) either factor may have been operative; the data in table 3 do not permit a choice between these alternatives. However, it seems safe to assume that for four of these cities (Lincoln, Newark, Worcester, and Portland) alternative 1 (educational need) applies since the State revenue index exceeded the city revenue



index. For the other three (Amarillo, Austin, and Tacoma), either alternative could apply.

In the remaining seven of the 14 city systems with a high State index (groups 2 and 6), the State was compensating for below-average assessed property valuation under an equalization distribution. City school children were apparently considered to cost no more to educate than children in the rest of the State. However, the fact that the total revenue index is below 100 for six of these seven systems (group 6) indicates that under the measures used in the Equalization model, the State was not sufficiently compensating for below-statewide-average assessed property valuation in the city.

In the 70 city systems where the State index was below 100 (groups 3, 4, 7, and 8) only 26 (group 3) had a total revenue index above 100. This means that only these 26 school systems had property valuation above the average statewide assessed property valuation which, under the Equalization model, would require less-than-average State funds to reach an index of 100 for total revenue.

In 22 of the 70 school systems where both the State and local revenue index were below 100, the local index was above average (group 7). These city systems had relatively high assessed property valuation in comparison with the statewide average, but the low level of State support resulted in indexes of less than 100 for total revenues.

In the remaining 22 systems (group 8), the local revenue indexes were below 100, indicating below-average assessed property valuation, yet the State index was also low. In this case, the State did not compensate for low assessed property valuation under the Equalization model and furthermore provided below-average support, thereby reducing the total revenue index.

As noted previously, in an Equalization model the State would adjust not only for differing assessed property valuation but also for differing educational needs in terms of ADA appropriately weighted at the local school system level. The Equalization model can be considered as a lower bound in that ADA with no weights for differences in costs of educating pupils was used. If, as is widely believed, city children are more expensive to educate, this condition would be reflected in additional State support.

One measure of the more costly nature of city school expenditures that may be utilized as an indicator of need is the proportion of Elementary and Secondary Education Act of 1965 (ESEA) funds received by a school



system. ESEA funds are not allocated on a Flat Grant basis, but are distributed on the basis of a formula which specifically provides funds for educating children from low-income families. Table 4 provides comparisons between city and State percents of Federal revenue by selected legislative acts. A high ESEA index indicates a greater proportion of more costly pupils. To illustrate, an ESEA revenue index of 150 where 20 percent of the children in the State qualified for ESEA funds would indicate that 30 percent of the system's children qualified. School systems that did not receive Federal funds from such legislative acts as ESEA were assumed not to have met the requirements for such aid. However, it is possible that some school systems might have qualified for the aid but did not apply for it. Therefore, the ESEA index provides an indicator of need but is not necessarily a precise measure.

An examination of table 4 reveals 54 school systems with above-average indexes for ESEA revenue, indicating that, at least from the Federal Government's standpoint, these cities have greater proportions of more costly students. Combining this with the analysis of table A shows that only 20 of the 54 received above-average total revenues. In other words, in 34 cases, revenues received from the State or local sources were not sufficient to bring the index number for total revenue to 100. Table D presents a summary of these patterns.

Table D. -- Fifty-four school systems by high or low index of ESEA, total, and State revenues: United States, 1967-68

<u>ESEA</u>	<u>Total</u>	<u>State</u>	<u>Number of school systems</u>
High	High	High	5 ) = 20
		Low	15 )
	Low	High	4 ) = 34
		Low	30 )

#### Part B--25 Large-City School Systems

In the foregoing analysis, it was assumed that all local school systems levied a tax rate equal to the statewide average tax rate. Differences in local revenue indexes were presumed to be caused by differences in the assessed property valuation to support education. Table 9 presents a number of measures of the financial resources for 25 large cities compared to their educational burden, as measured by ADA. Examination of these measures indicates whether the city was levying a tax to support education at the rate equal to that of the statewide average.

The same format has been used for this table as for others; i. e., city/State comparisons and the use of index numbers. The original listing of 87 cities has been reduced to 25, because of problems of unavailability of the data, noncoterminous political divisions, or the existence of fiscally dependent school systems. (See appendix A for detailed explanation.)

The measurement of local property tax revenue given in column 3 compares the amount of property tax revenues raised for public elementary and secondary schools at the local level with the statewide totals of this revenue source. Columns 4 through 7 present various measures of relative wealth for each city by using assessed valuation (column 4), assessed valuation adjusted for the statewide differences in the assessment ratio (column 5), further adjusted for statewide differences in the noneducational uses of the property tax (column 6), or noneducational uses of general revenue (column 7).

Although all four measures of relative wealth have been used, the latter two probably best define resources immediately available for educational purposes. The so-called "municipal overburden" factor, whereby large cities must allocate a greater proportion of their tax dollar for noneducational purposes than do other political divisions, is included in the last two measures. The general revenue measure (column 7) is adjusted for the effect of nonproperty taxes and charges used to support noneducational municipal services which some cities employ to alleviate the "municipal overburden" factor.

The majority of these cities appeared to be relatively wealthy, compared to the State as a whole, using any of these measures of assessed property valuation. A summary of table 9 is shown in table E.

Table E. --Summary of measures of assessed property valuation for 25 large-city school systems: United States, 1967-68

<u>No. of school systems</u>	Col. <u>9</u>	Col. <u>10</u>	Col. <u>11</u>	Col. <u>12</u>
High	21	19	19	16
Low	4	6	6	9

Therefore, by these measures, most of the city school systems in this analysis have greater resources available for education than the average of school systems in the State.

When the index for property tax revenues (column 8) is compared with the various measures of assessed property valuation (columns 9-12), it may be determined if the city school system is levying a tax at a rate equal to the statewide average. An index for property tax revenues consistently below the indexes for assessed property valuation indicates that a city had a tax rate lower than the statewide average; the reverse indicates a high tax rate. Comparisons between property tax and assessed property valuation indexes for the 25 cities resulted in tax rates as shown in table F.

Table F. --Summary of tax rates for 25 large-city school systems:  
United States, 1967-68

High - 9  
Average - 10  
Low - 6

Table G presents a matrix, listing the 25 city school systems by both their tax rate and assessed property valuation.

Table G. --Matrix of assessed property valuation and tax rate dimensions  
for 25 large-city school systems: United States, 1967-68

<u>Assessed property valuation</u>		<u>Tax rate</u>	
Above average	High	Average	Low
16	Denver Louisville Milwaukee New Orleans	Gary St. Louis Philadelphia Pittsburgh Salt Lake City Seattle	Birmingham Oakland San Francisco Chicago Minneapolis St. Paul
Average			
4	Flint Erie	Rockford Grand Rapids	
Below average			
5	Indianapolis Spokane Tacoma	Detroit San Diego	

## Definitions:

### Assessed property valuation

Above average--the four measures of assessed property valuation consistently higher than 100.

Average--the four measures of assessed property valuation approximately equal to 100.

Below average--the four measures of assessed property valuation consistently lower than 100.

### Tax rate

High--the property tax revenue index consistently higher than the assessed property valuation indexes.

Average--the property tax revenue index approximately equal to the assessed property valuation indexes.

Low--the property tax revenue index approximately equal to the assessed property valuation indexes.

All six of the city school systems that are classified as having below-average tax rates had above-average assessed property valuations by all measures but had a total revenue index below 100 (see table 3).

Five of the six cities had local revenue indexes above 100. It is probable that they would have had a total revenue index of at least 100, if they had levied a tax at a rate equal with the statewide average because of their relatively greater assessed property valuation. Though the State revenue index was below 100 for five of the six cities, the major cause for the low total revenue index of these cities with above-average assessed property valuation is found in their low local tax rate.

For the nine cities with an above-average tax rate, five had total revenue indexes above 100, and the indexes for three of the four remaining cities were just below 100. Consistent with their above-average tax rate, eight of the nine such cities had local revenue indexes above 100. However, the State revenue index was below 100 for eight of the nine cities. Since the local tax rate was above average in each of the nine cases, the four instances of low total revenue index, under the Equalization model, can be attributed to a State revenue index below 100.

The 10 average tax rate cities were divided equally with five total revenue indexes above and five below 100. Since they all had below-average State support, only the cities with above-average assessed property valuation were able to achieve total revenue indexes above 100. The cities with below-average assessed property valuation under the Equalization model would receive increased State support.

Another view of the 25 cities is provided in table H, using the same classification system employed previously in table A.

Table H. --A classification of 25 large-city school systems by high (above 100) and low (below 100) revenue index numbers for total, State, and local sources of funds: United States, 1967-68

<u>Revenue index</u>					
<u>Total</u>	<u>State</u>	<u>Local</u>	<u>Group*</u>	<u>Number</u>	<u>City school system**</u>
High	High	High	1	1	Tacoma
High	High	Low	2	0	--
High	Low	High	3	9	Denver, Gary, Indianapolis, Louisville, New Orleans, Philadelphia, Pittsburgh, Salt Lake City, Seattle
High	Low	Low	4	0	--
Low	High	High	5	0	--
Low	High	Low	6	1 (1)	(Chicago)
Low	Low	High	7	9	Birmingham, Oakland, San Francisco, Flint, Minneapolis, St. Paul, St. Louis, Spokane, Milwaukee
Low	Low	Low	8	5 (3)	(San Diego), (Rockford), Detroit, (Grand Rapids), Erie

\* These group numbers are identical to those used in table A. This table may be viewed as a sub-set of the cities listed in table A.

\*\* Numbers and city school systems in parentheses indicate State revenue index higher than the named local index.

Taking into account the rankings for tax rate given to the cities as explained above, some tentative explanations can be given for the patterns shown.

Group 1 - Tacoma, classified as having an above-average tax rate and below-average assessed property valuation. Since the State revenue index is also above 100, both city and State may have viewed Tacoma's children as more costly to educate.

- Group 3 - All the cities except Indianapolis were classified as having above-average assessed property valuation with average or above-average tax rate. Since the State revenue index was below 100, it appears that under the Equalization model these cities were in relatively better positions to support schools than the average for school systems in the State. The above-average tax rate cities, which included Indianapolis, may also have recognized increased educational needs at the local level, although the State apparently did not. Although Indianapolis had below-average assessed property valuation, it had an above-average tax rate and did raise above-average local revenues. However, the State revenue index and the total revenue index were below 100.
- Group 6 - Chicago was classified as having above-average assessed property valuation with below-average tax rate. Under the Equalization model, Chicago would not have received above-average State revenue based on the measures of financial ability. The State apparently recognized increased educational need as shown by the above-average State revenue index.
- Group 7 - Five of the nine cities were classified as having above-average assessed property valuation with a below-average tax rate. Unlike Chicago, the State revenue index was below average; apparently the State did not perceive greater educational needs in these cities. For cities with above-average tax rates, such as Milwaukee (above-average assessed property valuation), Flint (average assessed property valuation), and Spokane (below-average assessed property valuation), it would appear that the State was not providing support equal to the equalization standard, thus causing these cities to have below-average total revenues. For St. Louis (average tax rate, above-average assessed property valuation) both State and local revenue indexes would need to increase to meet requirements of equalization.
- Group 8 - Two of these five cities were below average in assessed property valuation, the other three had average assessed property valuation. Four of the five cities had an average tax rate, the remaining city had an above-average tax rate. These cities were not receiving as much State support as they would have under the Equalization model.



Using the ESEA revenue index as an indicator of educational need (reasons described above), it is seen that 18 of the 25 cities had ESEA indexes above 100. In only two of the 25 cities did the State revenue index surpass 100. For the other 23 cities, either these increased costs were not recognized in the distribution of State funds, or cities had above-average assessed property valuation that compensated for a State revenue index below 100.

In table 10, the percent of State revenues that each city would have received under the Flat Grant and the Equalization models is presented. Column 2 presents the percent actually received, column 3 what would have been received under the Flat Grant model (equal to the city's ADA), and column 4 what would have been received under the Equalization model based upon ability to support education (using adjusted assessed valuation in table 9, column 11, as the measure of wealth). This latter figure was derived by adjusting the city's local revenue effort by the wealth factor and then adjusting the State's portion of the total revenue effort to reflect the change in local revenue effort. (See appendix B for full explanation.)

Although 23 city school systems would have received more State support in the Flat Grant model, only 10 would have received more under the Equalization model. (See table I.) This follows the previous finding that most of the 25 cities had assessed property valuation above that for the average school system in the State.

Further, only six cities would have received more from the Equalization model than from the Flat Grant model. These include:

San Diego	)	
Rockford	)	Five of these cities had below-average assessed
Indianapolis	)	property valuation in the previous analysis;
Detroit	)	Rockford had average assessed property valua-
Grand Rapids	)	tion.
Spokane	)	

It is important to note that six other cities would have been entitled to no State support under the Equalization model, since their assessed property valuation was so much greater than the statewide average. These include:

Oakland  
San Francisco  
Denver  
Minneapolis  
St. Paul  
Milwaukee

Table I. --A listing of cities that would have received more revenues from the State than they actually received if (1) Flat Grant model or (2) Equalization model had been utilized

(1) <u>Flat Grant</u> (23)	(2) <u>Equalization</u> (10)
Birmingham	Birmingham
Oakland	
San Diego	San Diego
San Francisco	
Denver	
Rockford	Rockford
Gary	
Indianapolis	Indianapolis
Louisville	
New Orleans	
Detroit	Detroit
Flint	
Grand Rapids	Grand Rapids
Minneapolis	
St. Paul	
St. Louis	St. Louis
Erie	Erie
Philadelphia	Philadelphia
Pittsburgh	
Salt Lake City	
Seattle	
Spokane	Spokane
Milwaukee	



Thus, even for the cities that had an above-average tax rate, such as Denver and Milwaukee, their assessed property valuation was so much greater than the statewide average that no State revenues would have been required under the Equalization model.

In summary, 10 cities would have received more State support under both the Flat Grant and Equalization models than they actually received. Some of the remaining 15 cities also might have qualified, especially if they had demonstrated increased educational need. However, since no attempt has been made to quantify this factor, it has not been incorporated in the model. Also, the 10 cities receiving support less than that calculated in the models were located in eight States; in six of these States other cities were receiving support equal to or greater than that calculated by the Equalization model. (For Birmingham, Ala., and St. Louis, Mo., no other cities in those States were included in the study, so no comparisons were possible.) This indicates that the formulas for distribution of State revenues for those States did not discriminate against large-city school systems per se but did operate to the disadvantage of city school systems having certain characteristics not identified in this study. Therefore, it is concluded that the distribution of State revenues may fail to consider the special needs of any school system in the State and not militate solely against city school systems in favor of the rest of the State.

## PROFILES OF FIVE CITIES

An analysis of individual cities sharply pointed out the difficulties in making generalizations concerning all urban school systems. Neither a Flat Grant nor an Equalization formula would affect every city school system in the same way.

A brief profile is presented for one city from each of the groups in table G, as follows:

Group 1 - Tacoma  
Group 3 - Pittsburgh  
Group 6 - Chicago  
Group 7 - St. Louis  
Group 8 - Detroit

### Tacoma - Group 1

Tacoma had 4.67 percent of Washington's average daily attendance and received the following percents of revenue by source (tables 3 and 4):

<u>Total</u>	<u>Local and intermediate</u>	<u>State</u>	<u>Federal</u>	<u>ESEA</u>
5.10	5.11	4.74	7.73	8.91

In revenue per pupil (table 8) Tacoma received \$461 from State funds--\$7 per pupil more than average--and raised \$27 per pupil more than average at the local level. Overall total revenue was \$873--\$72 more than the State average for an index of 109. An index of 101 for State funds meant \$7 more.

In summary:

	<u>ADA</u>	<u>Total</u>	<u>Local and intermediate</u>	<u>State</u>	<u>Federal</u>	<u>ESEA</u>
Percent of State	4.67	5.10	5.11	4.74	7.73	8.91
Index		109	109	101	165	191
Dollar difference		+\$72	+\$27	+\$7	+\$33	+\$16

Table 9 indicates that Tacoma had above-average property tax revenues but had below-average assessed property valuation. Therefore Tacoma had an above-average tax rate.

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In table 10 the Equalization formula for the distribution of State funds based on Tacoma's ability to support its own schools would have allotted only 4.43 percent, instead of the actual 4.74 percent. This would have provided approximately \$24 per pupil less than the State average and \$31 per pupil less than Tacoma received.

Table 8 shows that Tacoma had greater total expenditures than the State average. Also, current expenditures allocable to pupil costs, total instructional expenditures, and expenditures for instructional salaries were above the State average. Expenditures per pupil allocable to pupil costs were as follows:

	<u>Total</u>	<u>Total instructional</u>	<u>Instructional salaries</u>
Tacoma	\$819	\$631	\$581
Washington's statewide average	668	477	429

From the previous explanation of analysis, it appears that:

- (1) Tacoma had more costly pupils than the State average since its percent of ESEA funds was greater than its percent of pupils.
- (2) Tacoma did receive a greater percentage of total revenue than the State average. It also received greater State and local revenue. Thus, it was compensated for more costly pupils.
- (3) Although Tacoma had below-average assessed property valuation, local property tax revenue was above average.
- (4) Tacoma is one of the cities that received more money than it would have under either of the hypothesized distribution models.

#### Pittsburgh - Group 3

Pittsburgh had 3.17 percent of Pennsylvania's ADA and received the following percents of revenue by source:

<u>Total</u>	<u>Local and intermediate</u>	<u>State</u>	<u>Federal</u>	<u>ESEA</u>
3.46	4.05	2.53	4.76	2.88

In revenue per pupil (table 8) Pittsburgh received \$67 less than average from the State but raised \$110 more at the local level than the State

average. Overall total revenue in Pittsburgh was \$73 above the State average (index of 109).

	<u>ADA</u>	<u>Total</u>	<u>Local and intermediate</u>	<u>State</u>	<u>Federal</u>	<u>ESEA</u>
Percent of State	3.17	3.46	4.05	2.53	4.76	2.88
Index		109	128	80	150	91
Dollar difference		+\$73	+\$110	-\$67	+\$29	-\$3

In table 9, all indexes for assessed property valuation, even those adjusted for the noneducational use of revenue, were above 100. The index for property tax revenue (table 9, column 8) was also above 100.

In table 10 the Equalization formula, based on Pittsburgh's ability to support its own schools, would allocate only 1.18 percent of State funds to Pittsburgh, instead of the reported 2.53 percent. This would have been approximately \$119 per pupil--\$134 per pupil less than it received and \$213 less than the State average.

The tables on expenditure show that Pittsburgh was above the State average in total expenditures, total expenditures allocable to pupil costs, total instructional expenditures, and instructional salaries. Expenditures per pupil allocable to pupil costs were as follows:

	<u>Total</u>	<u>Total instructional</u>	<u>Instructional salaries</u>
Pittsburgh	\$810	\$558	\$524
Pennsylvania statewide average	660	449	401

Applying previously used interpretations of the data, it appears that:

- (1) The low percentage of ESEA funds did not indicate that Pittsburgh had more costly pupils than the State as a whole.
- (2) Pittsburgh did receive above-average total revenue largely because of the greater property tax revenue raised at the local level. •
- (3) Pittsburgh had an above-average assessed property valuation which allowed it to raise above-average local revenues with an average tax rate.

- (4) Pittsburgh would have received more State revenues from the Flat Grant distribution of State revenue, but not from the Flat Grant distribution of all revenues, since it raised above-average local revenues. The Equalization formula would not have raised more money for Pittsburgh than it actually received from the State.

#### Chicago - Group 6

Chicago had 25.45 percent of the ADA in the State of Illinois and received the following percents of revenue by source:

<u>Total</u>	<u>Local and intermediate</u>	<u>State</u>	<u>Federal</u>	<u>ESEA</u>
22.91	21.03	26.03	40.18	48.92

In revenue per pupil (table 8) Chicago received from the State \$215 per pupil in ADA--\$5 more than the State average. Yet, Chicago received only \$978 in total revenue per pupil, compared with \$1,087 per pupil for the State as a whole. Thus, in Chicago an index of 102 for State revenue meant \$5 more than the average, while the index of 90 for total revenue meant \$109 per pupil less than the State average. To summarize:

	<u>ADA</u>	<u>Total</u>	<u>Local and intermediate</u>	<u>State</u>	<u>Federal</u>	<u>ESEA</u>
Percent of State	25.45	22.91	21.03	26.03	40.18	48.92
Index		90	83	102	158	192
Dollar difference		-\$109	-\$143	+\$5	+\$30	+\$25

In table 9, the indexes for assessed property valuation were above average, while the index for property tax revenue (column 8) was below average. Therefore the tax rate for Chicago was below average.

Table 10 shows that Chicago would have received less from the State if the Equalization formula had been applied. Chicago received 26.03 percent of the State revenue and would have dropped to 8.52 percent, which would have been \$165 per pupil less than it received.

Total expenditures per pupil in ADA in Chicago exceeded those of the State average. Chicago spent \$47 per pupil more for total expenditures allocable to pupil costs and \$30 per pupil more on total instructional expenditures allocable to pupil costs. However, Chicago did spend slightly less per pupil on instructional salaries, as follows:

From table 8:

Expenditures allocable to pupil costs

	<u>Total</u>	<u>Total instructional</u>	<u>Instructional salaries</u>
Chicago	\$738	\$513	\$436
Illinois statewide average	688	483	441

From the previous interpretations of the data it appears that:

- (1) Chicago was one of the city systems with more costly pupils, as indicated by the large ESEA index of 192.
- (2) If in fact Chicago did have more costly pupils, Chicago should have had a greater percent of the total revenue than it received. However, since the State contributed more than the State average to Chicago under the Equalization model, any additional revenue would have had to come from the local level.
- (3) Under either the Flat Grant or Equalization model, Chicago would have received less from the State than it actually did receive.

St. Louis - Group 7

St. Louis had 11.42 percent of Missouri's ADA. It received the following percents of revenue by source:

<u>Total</u>	<u>Local and intermediate</u>	<u>State</u>	<u>Federal</u>	<u>ESEA</u>
10.78	11.67	8.79	11.71	17.50

In revenue per pupil (table 8), St. Louis received \$182 per pupil from the State--\$55 less than the State average (index of 77). While the local educational agency provided \$10 more per pupil than the State average, total revenue receipts amounted to \$725 per pupil, \$42 less than the State average (index of 94).

In summary:

	<u>ADA</u>	<u>Total</u>	<u>Local and intermediate</u>	<u>State</u>	<u>Federal</u>	<u>ESEA</u>
Percent of State	11.42	10.78	11.67	8.79	11.71	17.50
Index		94	102	77	103	153
Dollar difference		-\$42	+\$10	-\$55	+\$2	+\$17

In table 9, most indexes for assessed valuation were above 100, and the index for the property tax revenue was above 100.

In table 10 the Equalization formula based on St. Louis' ability to support its own schools would have allocated 8.96 percent of the State funds, instead of the reported 8.79 percent. This would have been \$195 per pupil--\$3 per pupil more than St. Louis received and \$52 less than the State average.

Although St. Louis spent less per pupil than the State average in total expenditures, St. Louis spent \$82 more per pupil on total current expenditures allocable to pupil costs. Expenditures for total instructional costs and instructional salaries were also greater than the State average.

From table 8 the expenditures per pupil allocable to pupil costs for St. Louis and Missouri were:

	<u>Total</u>	<u>Total instructional</u>	<u>Instructional salaries</u>
St. Louis	\$651	\$453	\$392
Missouri's statewide average	569	412	375

From the previous analysis of cities, it appears that:

- (1) St. Louis was one of the cities with more costly pupils, as indicated by the large ESEA index.
- (2) St. Louis received less than the statewide average total revenue per pupil. It also received below-average State revenue.
- (3) While St. Louis would have received more State funds under both the Flat Grant and Equalization formulas, it would have gained much more from the Flat Grant model.

#### Detroit - Group 8

Detroit had 14.23 percent of all ADA in the State of Michigan and received the following percents of revenue by source:

<u>Total</u>	<u>Local and intermediate</u>	<u>State</u>	<u>Federal</u>	<u>ESEA</u>
12.37	12.05	11.42	23.26	30.07



In revenue per pupil (table 8) Detroit received \$287 per pupil from the State--\$71 less per pupil than the State average (index of 80). Detroit received only \$739 per pupil in ADA from total revenue sources, \$111 below the State average (index of 87). To summarize:

	<u>ADA</u>	<u>Total</u>	<u>Local and intermediate</u>	<u>State</u>	<u>Federal</u>	<u>ESEA</u>
Percent of State	14.23	12.37	12.05	11.42	23.26	30.07
Index		87	85	80	163	211
Dollar difference		-\$111	-\$68	-\$71	+\$28	+\$19

Table 9 indicates that Detroit citizens supported an average tax rate. The indexes for assessed valuation were below average, causing the property tax revenues to fall below average.

In table 10 the Equalization formula for the distribution of State funds based on Detroit's ability to support its own schools would have allotted Detroit 17.98 percent of the State's funds (instead of 11.42 percent), which would be approximately \$455 per pupil. This would have been \$97 per pupil more than the actual State average and \$168 more per pupil than Detroit received.

The tables on expenditures show that Detroit's total expenditures were also lower than the State average. However, total current expenditures allocable to pupils were slightly greater than the State average. While Detroit's total expenditures for instruction were above the State average the expenditures for instructional salaries alone were below the State average. In dollar figures for expenditures per pupil allocable to pupil costs:

	<u>Total</u>	<u>Total instructional</u>	<u>Instructional salaries</u>
Detroit	\$722	\$540	\$458
Michigan statewide average	715	490	463

From the previous analysis of the cities, it appears that:

- (1) Detroit was one of the city systems which had greater need as indicated by the large percent of revenue it received under ESEA. The percent of ESEA funds was twice as great as Detroit's percent of pupils in the State.



- (2) The percent of total revenue for education from all sources was less than Detroit's percent of ADA. So, not only did Detroit not receive enough total revenue to compensate for more costly pupils, it did not even receive as much revenue per pupil as the State average.
- (3) Detroit was one of the 10 cities which would have received more revenue if either of the two models of distribution were applied.

## SUMMARY

Among the 84 large-city school systems analyzed in this report in terms of the Flat Grant model:

- (1) Fifty-one (60.7 percent) received less than the statewide average for total revenues.
- (2) Seventy (83.3 percent) received less than the statewide average for State revenues.
- (3) Fifty-five (65.5 percent) raised more than the statewide average at the local level.
- (4) The Federal influence was mixed. Although 54 (63.3 percent) received more ESEA funds than the statewide average, the low level of support from other Federal programs resulted in 43 (51.2 percent) systems receiving less Federal revenues than the statewide average.

When the consideration of differing financial abilities, as measured by the assessed property valuation, was taken into account for the 25 large-city school systems analyzed in terms of the Equalization model:

- (1) Sixteen (64.0 percent) had higher assessed property valuation (adjusted for noneducational uses of general revenues) than the statewide average.
- (2) Nine (36.0 percent) supported a tax rate that was higher than their assessed property valuation; six (24.0 percent) supported a tax rate lower than their assessed property valuation.
- (3) Although 23 (92.0 percent) received less than the statewide average for State revenues using the Flat Grant model, only 10 (40.0 percent) would have received increased State revenues under this Equalization model because of the above-average assessed property valuation for most of the 25 cities.
- (4) Six (24.0 percent) would have received increased revenues from the Equalization model than from the Flat Grant model.
- (5) Six (24.0 percent) would have received no State revenue under their Equalization model because of their very high assessed property valuation.

More detailed analysis of the problems of urban schools is necessary. The following questions need to be examined:

1. How do large-city school systems compare with their surrounding suburban school systems on revenue receipts, assessed property valuation, need, and effort? Some analysis of this type has been done which has shown the effects of the "municipal overburden" factor. More analysis is needed to examine in depth cost and need differentials between urban and suburban school systems.
2. How do medium-sized cities compare with suburban school systems and large-city systems on revenue, assessed property valuation, need, and effort? A study of this nature would indicate whether the financial crisis is acute only in the large cities--or whether it exists also for medium- and small-sized cities.
3. Can indicators of quality be derived to determine whether the cost for the same quality of education differs among urban, suburban, and rural school systems? Can quantifiable measures of educational need be developed to determine the additional cost involved in raising the educational level of the disadvantaged students in large urban school systems to the statewide average?

The foregoing problems are currently being carefully studied by urban school finance specialists across the country and the President's Commission on School Finance, and additional analysis may soon be available. Hopefully this report materially contributes to the existing information about the financial conditions of large-city school systems.

In this study, only a portion of the data were examined by using a specific analytical framework. An abundance of additional information, presented in the tables, has not been discussed in this analysis. The reader is encouraged to examine these data thoroughly.

## **BASIC TABLES**

### **Key to Abbreviations**

**ADA - average daily attendance**

**ADMIN - administration**

**ESEA - Elementary-Secondary Education Act, 1965, Titles I, II, III**

**MAINT PLANT - maintenance of school plant**

**NDEA - National Defense Education Act, Titles III and V-A**

**PL 815 - Public Law 81-815**

**PL 874 - Public Law 81-874**

**PUPIL TRANSP - pupil transportation**

**RUN PLANT - operation of school plant**

**SCH LUNCH - school lunch program**

**SMSA - Standard Metropolitan Statistical Area**

**VOC ED - Vocational Education Act**

TABLE 1.--AVERAGE DAILY ATTENDANCE (ADA) AND REVENUE RECEIPTS, BY SOURCE, FOR 87 LARGE-CITY SCHOOL SYSTEMS AND STATES IN WHICH THEY ARE LOCATED: UNITED STATES, 1967-68  
(DOLLAR AMOUNTS IN THOUSANDS)

STATE AND CITY	ADA	RECEIPTS, BY SOURCES				RECEIPTS FROM FEDERAL SOURCES, BY PROGRAM							
		TOTAL	LOCAL AND INTERMEDIATE	STATE	FEDERAL	ESEA	NOEA	PLB15	PLB74	VOC EO	SCH LNCH	OTHER	
ALABAMA	\$ 787714	\$ 384562	\$ 89510	\$ 217009	\$ 78044	\$ 41505	\$ 2605	\$ 333	\$ 8185	\$ 5147	\$ 6315	\$ 13954	
BIRMINGHAM	63117	26296	7242	15442	3612	2255	272	0	64	663	139	218	
CALIFORNIA	4454359	4107917	2327421	1470667	309829	93159	6711	7287	66922	15249	13963	106538	
FRESNO	58598	41483	20268	18841	2374	1718	0	0	0	71	275	310	
LONG BEACH	656008	518057	335374	152859	29824	17938	0	0	3583	1154	1151	5998	
LOS ANGELES	83161	67193	44541	17977	4674	1330	0	0	1850	396	282	816	
OAKLAND	64274	54398	33486	14956	5456	2792	0	0	1085	212	222	1145	
SACRAMENTO	53687	40083	22088	15095	2900	1303	0	0	714	28	197	658	
SAN DIEGO	143988	101878	48383	43322	10173	2373	0	0	6040	538	177	1038	
SAN FRANCISCO	112220	92929	64009	18425	10495	4754	0	401	1495	530	396	2919	
SAN JOSE	35750	30128	19134	9306	1688	845	0	307	40	70	139	287	
COLORADO	478168	351221	235588	83163	32470	9490	514	557	8773	2856	2375	7905	
DENVER	87617	69914	56944	9112	3857	2088	116	0	1341	0	297	15	
CONNECTICUT	576170	499324	304714	169405	25205	8891	918	0	3076	1467	3079	7774	
BRIDGEPORT	22742	16207	7443	5987	2777	1072	18	0	1526	113	48	0	
HARTFORD	24916	26195	22521	1142	2532	1842	29	0	83	101	64	413	
FLORIDA	1216957	889406	384813	389820	114773	36158	2416	1269	16019	7460	7494	43957	
MIAMI	198366	155055	76620	51982	26453	4768	247	0	1360	1801	1076	17200	
GEORGIA	998781	632004	178090	366172	87742	36577	3315	929	10059	10002	8479	18381	
ATLANTA	100761	69544	40288	22871	6386	3282	159	0	664	987	1212	83	
ILLINOIS	2015683	2190381	1663180	422849	104352	54257	2689	267	8866	4934	8890	24447	
CHICAGO	513039	501840	349828	110087	41925	26542	365	0	1485	1154	1321	11058	
ROCKFORD	32000	26178	19165	6100	913	704	0	0	0	10	126	65	
INDIANA	1058909	803356	457814	298166	47376	21101	2557	32	3390	1506	6407	12383	
EVANSVILLE	31239	18708	11019	6724	966	613	39	0	0	6	0	308	
FORT WAYNE	37166	29599	20656	8115	828	423	85	0	0	0	203	117	
GARY	45028	42905	30661	9607	2636	1643	131	0	0	0	0	862	
INDIANAPOLIS	97645	74425	44636	24856	4934	1847	281	0	1176	494	258	877	
SOUTH BEND	34827	24797	15995	7771	1030	570	86	0	0	56	0	319	
IOWA	617833	436089	291270	108578	36241	14674	1547	154	1772	1638	4279	12177	
DES MOINES	43412	28685	17933	7274	2478	1217	147	0	67	507	228	314	
KANSAS	474352	365531	228951	102939	33641	13822	1081	0	6500	763	3072	8403	
KANSAS CITY	31383	17616	11364	4904	1349	885	80	0	0	98	116	170	
WICHITA	61471	41662	23378	13715	4569	1900	65	0	2479	0	125	0	
KENTUCKY	635403	350212	123992	170198	56022	36404	1182	25	2615	1503	5893	8400	
LOUISVILLE	46668	30745	17459	9040	4246	2021	0	0	656	77	354	1138	
LOUISIANA	773942	527722	153169	307326	67227	35290	1558	666	2656	1261	7456	18340	
NEW ORLEANS	94435	69944	27408	32060	10476	6473	359	666	0	19	86	2874	
MARYLAND	749014	675120	365438	245627	64055	18147	1922	1454	21898	4063	3853	12718	
BALTIMORE	160162	141812	73923	76479	11411	6722	314	0	1420	768	481	1706	
MASSACHUSETTS	988683	858111	583021	193216	81874	25394	2263	0	13612	8119	7152	25334	
BOSTON	81427	74769	38844	22964	12962	4802	63	0	751	1175	362	5808	
SPRINGFIELD	29852	21487	14522	4700	2265	1143	46	0	274	464	325	13	
WORCESTER	28804	26158	17717	6132	2309	1040	45	0	120	351	125	628	
MICHIGAN	1913328	1625959	856007	684296	85656	31499	4493	0	0	0	0	49684	
DETROIT	272234	201211	103108	78178	19925	9471	166	0	560	2853	856	6020	
FLINT	44038	34702	20371	12537	1794	905	134	0	0	503	155	97	
GRAND RAPIDS	31450	20302	10057	9143	1103	781	82	0	0	123	78	40	
MINNESOTA	800267	662848	327919	289181	45748	21191	1955	10	2723	4985	4604	10280	
MINNEAPOLIS	65170	47617	31370	11567	4680	2871	147	0	2	643	251	746	
ST PAUL	45985	33180	18949	10958	3273	1617	49	0	602	813	158	33	
MISSISSIPPI	539615	254343	72626	125123	56594	31908	847	294	2030	3006	5670	12841	
JACKSON	35573	16290	8622	6248	1421	797	185	0	0	35	391	13	
MISSOURI	871444	668552	401858	204456	60238	28528	1536	516	7001	5952	5182	11523	
KANSAS CITY	65236	53239	37125	11895	4213	2185	83	0	1354	180	298	113	
ST LOUIS	99481	72095	46900	18141	7054	4993	93	0	541	442	208	759	
NEBRASKA	311378	177484	151316	8303	17865	6078	504	285	4081	1508	1616	3793	
LINCOLN	27807	17358	15251	910	1197	247	87	0	331	200	116	217	
OMAHA	59174	30306	25954	1715	2637	1013	48	0	516	634	0	425	
NEW JERSEY	1266524	1167244	783439	315930	67875	30592	2405	549	11208	2377	4948	15798	
JERSEY CITY	32840	21053	19652	7004	2397	1681	0	0	0	4	0	712	
NEWARK	65279	61377	41818	18704	6855	5115	53	0	94	177	0	1417	
PATERSON	22168	17532	11216	5046	1270	1260	10	0	0	0	0	0	
NEW MEXICO	252759	323694	178737	110945	34012	12144	611	2510	7240	650	1884	8973	
ALBUQUERQUE	73084	41792	7499	29172	5121	2204	248	0	2070	41	340	219	

SEE FOOTNOTES AT END OF TABLE.

TABLE 1.--AVERAGE DAILY ATTENDANCE (ADA) AND REVENUE RECEIPTS, BY SOURCE, FOR 87 LARGE-CITY SCHOOL SYSTEMS AND STATES IN WHICH THEY ARE LOCATED: UNITED STATES, 1967-68--CONTINUED  
(DOLLAR AMOUNTS IN THOUSANDS)

STATE AND CITY	ADA	TOTAL	RECEIPTS, BY SOURCES			RECEIPTS FROM FEDERAL SOURCES, BY PROGRAM <sup>2/</sup>							
			LOCAL AND INTERMEDIATE	STATE	FEDERAL	ESEA	NOEA	PLB15	PLB74	VOC EO	SCH LNCH	OTHER	
NEW YORK	3019295	3659189	1829584	1669227	160378	7184	3853	272	7919	3679	21852	48219	
ALBANY	11115	13339	7116	4188	2035	72	9	0	130	218	42	963	
BUFFALO	66768	65491	24862	35055	5573	2754	23	0	0	872	200	1725	
NEW YORK CITY	940690	1191998	781002	360222	50775	33810	1462	0	0	1584	5411	8508	
ROCHESTER	41207	47055	27851	15199	4005	2844	76	0	0	83	152	850	
SYRACUSE	28133	28218	12701	12418	3097	1642	0	0	0	495	102	858	
YONKERS	27496	29166	17511	10272	1383	826	17	0	0	198	109	233	
NORTH CAROLINA	1115000	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
CHARLOTTE	74501	46065	19184	23171	3709	2252	406	0	0	220	544	280	
GREENSBORO	29494	16688	6239	9373	1077	588	119	0	0	99	146	125	
OHIO	2207276	1568948	1038129	427111	103708	42875	5173	223	8503	15547	11477	19910	
AKRON	55806	36825	25986	7589	3251	1427	158	0	0	113	98	1454	
CINCINNATI	79048	65013	46884	12166	5964	3096	223	0	151	69	337	2087	
CLEVELAND	139675	111648	79818	20422	11407	5255	257	0	151	417	620	4708	
COLUMBUS	98670	64062	59119	1106	3837	2421	122	0	0	0	203	1092	
DAYTON	56174	44508	33272	7790	3446	1880	125	0	611	26	122	682	
OLEO	57198	43174	29469	8794	4912	2683	277	0	41	376	142	1392	
YOUNGSTOWN	23899	16750	12039	3387	1325	676	136	0	0	0	78	435	
OKLAHOMA	559350	500245	339900	112892	47453	21555	1243	1194	11015	2656	3242	6548	
OKLAHOMA CITY	63427	30917	16200	10792	3925	1995	185	0	942	137	626	40	
TULSA	66979	34776	22250	9258	3268	1839	175	0	583	185	226	261	
OREGON	425047	356244	252750	88743	14751	2441	669	103	1630	2955	2465	4488	
PORTLAND	68575	61293	41231	17401	2661	588	43	0	414	344	223	1050	
PENNSYLVANIA	2125071	1664743	835538	704875	124330	57274	5462	0	8680	11032	10180	31702	
ERIE	21045	13416	7974	4478	965	749	14	0	0	20	68	115	
PHILADELPHIA	245176	218477	112499	72262	33717	19513	582	0	2962	175	244	10241	
PITTSBURGH	67321	57621	33862	17840	5920	1647	340	0	0	670	124	3139	
RHODE ISLAND	148019	113396	69317	34996	9083	3858	357	66	3455	162	537	648	
PROVIDENCE	23308	19514	11644	5060	2810	2022	12	0	238	37	91	411	
TENNESSEE	830568	422698	136316	210948	75434	37862	2453	150	5439	2568	7802	19160	
CHATTANOOGA	25044	15474	6729	5251	3494	1305	52	0	0	251	177	1710	
MEMPHIS	116769	53379	25068	22527	5784	3239	506	0	845	565	459	170	
NASHVILLE	85646	43993	23253	15692	5049	2487	279	0	0	242	688	1354	
TEXAS	2347637	1386143	588155	638826	159162	73329	5503	1638	25839	12074	12073	28707	
AMARILLO	27985	15725	7228	7692	805	341	0	0	371	90	0	3	
AUSTIN	44034	27514	12994	12355	2165	1147	140	0	383	68	0	428	
CORPUS CHRISTI	40972	21884	8196	10625	3063	1273	144	0	718	132	0	795	
DALLAS	137581	82823	53773	25382	3667	2571	252	0	384	228	0	233	
EL PASO	53790	30848	9963	14332	5553	1391	179	0	2434	200	0	1349	
FT WORTH	73005	42005	20132	17139	4735	1603	47	0	1576	690	0	818	
HOUSTON	199425	118856	67634	45285	5937	4312	303	0	0	0	0	1321	
LUBBOCK	30796	18469	8974	8003	1492	593	39	0	192	58	0	610	
SAN ANTONIO	68837	33786	10758	17505	5523	3142	92	0	1861	90	0	337	
UTAH	282215	144905	75010	90093	19802	4510	590	295	5234	374	1616	7183	
SALT LAKE CITY	33884	24003	14104	7840	2060	1072	31	0	369	91	72	426	
VIRGINIA	949854	634421	324279	228388	81754	26281	1858	1028	22152	8157	6099	16179	
NORFOLK	51231	33944	18690	9964	5291	1910	80	151	2618	264	269	0	
RICHMOND	39801	28131	18120	7157	2854	2181	62	0	211	0	284	115	
WASHINGTON	736554	589753	211283	334472	43998	12553	1450	386	9533	2354	3263	14459	
SEATTLE	87392	71449	39949	27392	4108	1833	150	0	516	163	322	1122	
SPOKANE	33076	25882	11059	13390	1433	773	79	33	214	93	187	123	
TACOMA	34416	30056	10803	15854	3399	1119	160	0	645	252	138	1085	
WISCONSIN	826305	692788	460220	196559	36009	17436	1832	9	1326	1202	5191	9013	
MADISON	30130	21684	18274	2267	1144	6811	81	0	182	54	146	0	
MILWAUKEE	110214	91788	74888	13177	3723	2177	209	0	217	254	465	401	
DIST. COLUMBIA	137470	134423	99624	0	34799	6465	246	0	5488	796	855	20950	

- 1/ TOTAL REVENUE RECEIPTS FOR STATES INCLUDE ONLY REVENUES RAISED BY TAXES. REVENUE RECEIPTS FROM TUITION, FEES, AND GIFTS, CATEGORIZED AS "OTHER REVENUE RECEIPTS", ARE NOT INCLUDED.
- 2/ DATA ESTIMATED BY THE OFFICE OF EDUCATION.
- 3/ SOME STATES, NOT ALWAYS ABLE TO ENTIRELY SEPARATE FEDERAL REVENUES BY PROGRAM, REPORTED SUCH FUNDS IN THE "OTHER" CATEGORY, THUS CAUSING LARGE AMOUNTS TO BE REPORTED FOR THIS CATEGORY.

N.A. = DATA NOT AVAILABLE



TABLE 2.--EXPENDITURES BY PURPOSE IN 87 LARGE-CITY SCHOOL SYSTEMS AND STATES IN WHICH THEY ARE LOCATED: UNITED STATES, 1967-68--CONTINUED  
(DOLLAR AMOUNTS IN THOUSANDS)

STATE AND CITY	ADA	TOTAL EXPENDITURE	TOTAL CURRENT EXPENSE	CURRENT EXPENDITURE ALLOCABLE TO PUPIL BY PURPOSE								CAPITAL OUTLAY	DEBT SERVICE
				TOTAL	ADMIN <sup>2</sup>	INSTRUCTION	SALARY	TRANSP	OPERATE PLANT	MAINTAIN PLANT			
ALABAMA	\$ 787714	\$ 383138	\$ 336435	\$ 316276	\$ 7726	\$ 233726	\$ 210200	\$ 12032	\$ 14904	\$ 7442	\$ 38086	\$ 8617	
BIRMINGHAM	63117	28302	24866	24205	537	19108	18219	3	1619	1005	1514	1900	
CALIFORNIA	4454359	4117084	3295755	2894631	91367	2166032	2028642	62258	233927	102934	505244	316085	
FRESNO	58598	41860	34558	33794	719	26457	25324	285	2724	1221	3109	4163	
LONG BEACH	656008	566691	438434	417435	13066	313132	301311	4519	29979	21506	76068	52088	
LOS ANGELES	83161	63879	56858	55050	1947	41854	40015	561	4683	2475	2647	4363	
OAKLAND	64274	52944	48905	44769	1179	34513	32997	260	3672	1376	849	3116	
SACRAMENTO	53687	45290	34975	34116	1003	26355	24963	441	3098	966	5960	4351	
SAN DIEGO	143988	111536	90844	90011	2708	72482	68747	273	7008	2245	12985	7698	
SAN FRANCISCO	112220	96448	85496	78959	2614	63490	59951	692	6066	3558	5879	4958	
SAN JOSE	35750	31698	24774	22985	520	18101	17202	265	1928	846	4200	2703	
COLORADO	478166	368898	291280	283631	9838	208997	175977	8768	24036	8826	39772	37846	
DENVER	87617	68495	59367	58962	1741	43617	41319	572	4515	2059	4341	4786	
CONNECTICUT	576170	532669	434672	428417	12442	316263	297539	15834	34243	10848	33732	60265	
BRIEGEPOR7	22742	21834	16310	16123	745	12663	11659	272	1194	693	3919	1605	
HARTFORD	24916	26195	23144	22578	659	17345	16343	285	1763	743	1535	1337	
FLORIDA	1216957	914437	742817	676119	17724	531859	495538	14981	45115	19360	121780	49840	
MIAMI	198366	153227	131935	129640	2957	104918	101517	1001	8574	3749	15508	4312	
GEORGIA	998781	667212	510017	489084	13226	364509	327448	21873	28870	13413	104750	52445	
ATLANTA	100761	77227	60432	59220	2306	45209	43885	0	5393	3127	14630	2165	
ILLINOIS	2015683	1778200	1428422	1387569	62880	973917	889002	41371	142705	45051	208775	141003	
CHICAGO	513039	641944	385247	377053	12678	263346	223473	0	41813	10860	26839	229888	
ROCKFORD	32000	24659	21351	19027	550	15407	14173	25	1965	527	1479	1829	
INDIANA	1058909	951037	684575	659779	17230	467400	451284	32749	59719	19510	198809	67653	
EVANSVILLE	31239	20937	18191	17895	288	13945	13594	557	1361	842	1987	754	
FORT WAYNE	37166	32034	25032	23155	453	18321	17481	580	2134	716	3958	3032	
GARY	45028	42254	33431	32373	661	24349	22808	340	3399	1374	7340	1482	
INDIANAPOLIS	97645	76078	61982	57883	1568	45570	43628	489	5785	1841	10777	3296	
SOUTH BEND	34877	29101	27119	21091	457	15937	15363	547	2259	794	927	6720	
IOWA	617833	484010	398940	388203	15726	274278	255499	20463	46577	(1/)	57352	77718	
DES MOINES	43412	33646	28477	28128	494	20240	19272	355	2756	1267	2934	2234	
KANSAS	474352	372129	298551	292623	11556	212221	200250	13578	25173	9161	55958	17620	
KANSAS CITY	31383	17294	15423	15302	466	11572	10586	272	1271	717	1029	842	
WICHITA	61471	42692	36357	36145	882	28267	26996	449	2901	1637	3266	3029	
KENTUCKY	635403	352199	298460	284340	9451	210535	200858	15648	18241	6285	30338	23401	
LOUISVILLE	46668	45054	24300	23940	778	19316	18677	81	2270	697	5593	10973	
LOUISIANA	773942	561851	436524	413624	11931	301788	277567	26751	22799	13068	71730	53597	
NEW ORLEANS	94435	72731	62571	61157	1700	46429	42811	774	4152	2717	5106	5094	
MARYLAND	749016	757392	565782	523514	12718	381791	357283	19805	43280	19403	124875	66741	
BALTIMORE	160162	144231	120063	113620	4029	81306	76300	1054	10456	5742	12736	11432	
MASSACHUSETTS	988683	874074	720350	697113	21651	500786	459718	23365	63867	18436	77927	75817	
BOSTON	81427	69448	74860	63322	2217	44408	41710	382	6093	2031	3901	1401	
SPRINGFIELD	29852	21734	20002	19686	571	15198	12796	462	1643	479	489	1243	
WORCESTER	28804	27514	21902	21510	561	16710	14335	321	2133	711	3995	1617	
MICHIGAN	1913328	1766707	1396063	1367312	49235	936804	884981	44099	132136	38393	253500	117144	
OLYPIA7	272234	205534	204956	196419	4923	146938	124634	2177	20310	8355	540	38	
FLINT	44038	37178	36491	31191	958	22868	21416	117	4514	1559	685	0	
GRAND RAPIDS	31450	22845	22478	19482	520	14472	13398	229	2586	1244	363	0	
MINNESOTA	800267	763454	570290	556700	20162	387974	352369	29567	53493	12022	129047	64108	
MINNEAPOLIS	65170	54658	43713	43018	1480	32360	30130	451	5164	1302	7213	3671	
ST PAUL	45985	36900	32781	31713	1133	23785	22247	305	2955	1285	1767	2334	
MISSISSIPPI	539615	242945	206316	183731	6242	134569	120471	17088	11176	6537	33726	2903	
JACKSON	35573	17423	14338	13783	313	10665	9761	88	1133	739	1130	1955	
MISSOURI	871444	684327	529509	495931	18682	358746	326880	24382	40066	18225	106726	48092	
KANSAS CITY	65236	61524	50029	43468	1415	30250	27204	1068	4077	2114	8698	4797	
ST LOUIS	99481	73530	66692	64745	2545	45102	38968	245	5461	4257	3906	2875	
NEBRASKA	311378	223585	175772	165522	6701	117291	109471	5590	14331	6800	25688	22129	
LINCOLN	27807	17911	16179	15766	304	11819	10812	129	1690	913	170	1546	
OMAHA	59174	30576	26695	26241	517	19936	18854	38	2642	855	544	3190	
NEW JERSEY	1266524	1315596	1026417	991430	35712	674302	632443	28978	80314	30764	189457	99722	
JERSEY CITY	32840	30429	23358	22072	889	15670	15096	285	2162	1226	4934	2048	
NEWARK	65279	64680	57857	52301	1651	39650	37535	1288	4027	1596	2544	4213	
PATERSON	22168	17636	15862	15718	577	11543	11044	181	1396	668	480	962	
NEW MEXICO	252759	193405	151688	148253	4653	105858	99295	7946	11491	4434	25118	16798	
ALBUQUERQUE	73084	48920	35997	35770	711	26935	25317	1024	2611	1020	6938	5989	

SEE FOOTNOTES AT END OF TABLE.

TABLE 2.--EXPENDITURES BY PURPOSE IN 87 LARGE-CITY SCHOOL SYSTEMS AND STATES IN WHICH THEY ARE LOCATED: UNITED STATES, 1967-68  
(DOLLAR AMOUNTS IN THOUSANDS)

STATE AND CITY	AOA	TOTAL EXPEND/	TOTAL CURRENT EXPEND	TOTAL	CURRENT EXPENDITURE ALLOCABLE TO PUPIL BY PURPOSE							CAPITAL OUTLAY	DEBT SERVICE
					ADMIN/	INSTRUCTION	SALARY	TRANSP	OPERATE PLANT	MAINTAIN PLANT	(1/)		
NEW YORK	3019295	4386156	3267326	2994862	121325	1935786	1846085	158871	295331	(1/)	323826	795004	
ALBANY	11115	15801	12492	11543	353	7866	6996	289	678	277	1579	1728	
BUFFALO	66768	70098	60187	58025	2071	37148	34252	2355	5053	2064	5256	6655	
NEW YORK CITY	940690	1345462	1101109	1042740	44383	680588	645571	58082	62188	25700	97853	140381	
ROCHESTER	41207	59006	46669	45200	1516	29048	26465	1353	3959	1617	8692	3845	
SYRACUSE	28133	29593	26170	23930	662	15518	14180	528	2220	907	2100	1322	
YONKERS	27496	33544	24806	23050	489	15879	14811	270	1662	679	3924	4710	
NORTH CAROLINA	1115000	0	0	903792	13558	385120	0	15439	25111	16339	0	0	
CHARLOTTE	74501	46821	40663	39389	747	33374	28008	544	2205	1846	6753	9	
GREENSBORO	29494	16935	15432	15218	261	11977	11019	43	992	511	1478	25	
OHIO	2207276	1635497	1314188	1273864	48781	893199	815380	35923	119497	32034	180870	144439	
AKRON	55806	37137	34020	31030	694	22100	20927	196	2921	1162	1892	1691	
CINCINNATI	79048	67448	56721	53722	1492	37723	35583	456	5166	1867	5044	5385	
CLEVELAND	139675	133917	96859	87556	4149	59178	50922	510	10672	3730	14024	22851	
COLUMBUS	98670	78959	57855	57419	1090	41399	38916	647	6424	1634	9142	11837	
DAYTON	56174	47966	38388	37470	1051	26872	26068	413	3618	1395	6474	3068	
TOLEDO	57198	46314	38123	37133	962	26663	25602	500	3989	676	1901	4106	
YOUNGSTOWN	23899	16928	16183	15522	368	10701	10462	218	1827	441	81	664	
OKLAHOMA	559350	337125	279130	273686	11187	192405	175998	10653	21348	15485	28921	29874	
OKLAHOMA CITY	63427	38129	30760	30225	611	23952	22817	346	3220	136	4036	3333	
TULSA	66979	43234	35031	34773	1205	26097	25163	257	4009	492	1788	6419	
OREGON	425047	373643	299766	278979	2632	203049	197234	17921	23905	11063	50136	23741	
PORTLAND	68575	65245	58602	52597	3549	38374	37256	460	4088	2140	6614	0	
PENNSYLVANIA	2125071	1845443	1454059	1403605	63517	954276	852360	57926	116445	42075	211962	179422	
ERIE	21049	14446	12872	12500	394	8631	8279	161	1559	592	165	1409	
PHILADELPHIA	245696	290129	144429	190607	14378	130533	124039	3874	11474	6277	80697	14292	
PITTSBURGH	67321	60463	54753	54457	3778	37588	35250	557	4458	2902	746	4787	
RHODE ISLAND	148019	135227	104484	101250	2883	73547	69637	3251	9401	2152	20029	10715	
PROVIDENCE	23308	17619	16562	16231	442	11152	10501	232	2271	437	60	956	
TENNESSEE	830568	467368	378577	358988	11446	260783	243374	15484	23891	8839	79009	9782	
CHATTANOOGA	25044	16688	14531	12283	385	9709	9115	30	1041	474	1669	488	
MEMPHIS	116769	66669	49863	49633	2337	39527	36933	24	4134	1220	13394	2812	
NASHVILLE	85646	50715	43547	41872	846	31707	29420	1112	3807	1561	7116	0	
TEXAS	2340637	1616137	1270006	1223687	53919	930392	871709	25437	78832	34999	206168	139963	
ARARILLO	27985	15585	13502	13295	375	11071	10664	0	1172	563	292	1791	
AUSTIN	44034	29655	22786	22310	935	16276	17355	104	1763	435	3400	3456	
CORPUS CHRISTI	40972	25756	19633	18828	719	15838	15188	36	1394	436	4151	1952	
DALLAS	137581	90743	68037	67112	2479	54630	51929	332	5552	2219	10236	12451	
EL PASO	53790	35060	27950	27667	590	23380	22249	61	1597	1201	5659	1450	
FT WORTH	73005	50189	40015	39216	1010	32353	31392	167	3081	1694	5974	4199	
HOUSTON	199425	131839	110156	108557	2809	92580	89107	769	5926	3739	8208	13476	
LUBBOCK	30796	18148	15116	14525	390	12004	11444	32	1071	548	322	2711	
SAN ANTONIO	68837	34762	35537	30091	607	24810	23673	161	2072	1006	1678	2484	
UTAH	282215	200019	150067	141148	3272	101176	94243	3471	11675	6659	31550	18482	
SALT LAKE CITY	33886	24453	20324	19244	476	13671	12863	161	1759	985	1621	2497	
VIRGINIA	949854	690225	527186	508348	10401	383216	347240	19273	36712	19324	100433	62686	
NORFOLK	51231	33944	26950	25320	621	1491	20422	0	1610	1044	4404	2590	
RICHMOND	39801	35024	25158	22923	552	18642	16866	75	1629	1109	7596	2269	
WASHINGTON	736554	635817	499384	491772	15034	351114	316087	19393	42196	13642	95473	48460	
SEATTLE	87392	82508	67728	64736	1649	50177	45034	866	5476	2724	4466	10321	
SPOKANE	33076	27274	25314	24196	655	18348	17329	337	2118	981	173	1781	
TACOMA	34416	36188	29392	28179	718	21723	20000	424	2519	1401	4663	2118	
WISCONSIN	826305	774525	576060	561750	17186	388460	355747	34015	49144	18222	108527	89938	
MILWAUKEE	110214	83841	68632	67442	1906	52148	50305	808	5756	3449	7225	7829	
DISP. COLUMBIA	132470	133955	117538	108868	3207	79921	73705	745	10406	4743	16417	0	

- 1/ DETAIL (CURRENT EXPENDITURES, CAPITAL OUTLAY, AND EXPENDITURES FOR DEBT SERVICE) MAY NOT ADD TO TOTAL EXPENDITURES BECAUSE OF ROUNDING, AND BECAUSE SOME STATES INCLUDED OUTGOING TRANSFERS WHICH WERE NOT SHOWN SEPARATELY.  
2/ INCLUDES EXPENDITURES FOR LOCAL ADMINISTRATION ONLY, NOT THOSE FOR STATE ADMINISTRATION PURPOSES.  
3/ EXPENDITURES FOR MAINTENANCE OF PLANT ARE INCLUDED IN OPERATION OF PLANT.

TABLE 3.--AVERAGE DAILY ATTENDANCE (ADA) AND REVENUE RECEIPTS, BY SOURCE, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68

STATE AND CITY	CITY ADA AS PERCENT OF STATEWIDE ADA	CITY'S REVENUE RECEIPTS AS PERCENT OF STATEWIDE RECEIPTS, BY SOURCE				INDEX 100: RATIO OF CITY'S PERCENT OF STATEWIDE RECEIPTS, BY SOURCE, TO PERCENT OF ADA			
		TOTAL	LOCAL AND INTERMEDIATE	STATE	FEDERAL	TOTAL	LOCAL AND INTERMEDIATE	STATE	FEDERAL
ALABAMA BIRMINGHAM	9.11	9.44	8.04	7.12	4.93	95	121	49	58
CALIFORNIA FRESNO	1.32	1.01	7.17	1.24	3.77	77	56	47	58
LONG BEACH	14.79	12.61	14.41	17.39	9.53	84	93	71	65
LOS ANGELES	1.47	1.94	1.91	1.22	1.51	94	103	65	81
OAKLAND	1.44	1.32	1.44	1.72	1.76	92	101	70	122
SACRAMENTO	1.21	0.49	0.95	1.03	0.94	81	79	45	78
SAN DIEGO	3.23	2.49	2.78	2.95	3.23	77	64	91	102
SAN FRANCISCO	2.52	2.24	2.75	1.25	3.79	90	109	50	134
SAN JOSE	0.70	0.73	0.82	0.53	0.34	91	102	79	68
COLORADO DENVER	13.72	14.91	24.17	13.76	11.89	109	132	50	65
CONNECTICUT BRIDGEPORT	3.93	3.25	2.44	3.53	11.02	82	67	90	279
HARTFORD	4.32	5.25	7.39	0.67	17.04	121	171	16	232
FLORIDA MIAMI	16.71	17.43	19.91	14.33	23.03	107	122	47	141
GEORGIA ATLANTA	10.79	11.00	22.62	6.25	7.23	109	224	62	72
ILLINOIS CHICAGO	25.45	22.91	21.03	25.03	40.18	90	83	102	159
ROCKFORD	1.59	1.20	1.15	1.44	0.97	75	73	91	55
INDIANA EVANSVILLE	2.45	2.32	2.41	2.25	2.04	79	82	75	69
FOOT WAYNE	3.51	3.48	4.51	2.72	1.75	105	129	79	50
GARY	4.25	5.34	6.70	3.22	3.55	126	157	76	131
INDIANAPOLIS	9.22	9.25	9.75	3.34	12.41	103	106	90	113
SOUTH BEND	3.24	3.09	3.49	2.51	2.17	94	106	79	66
IOWA DES MOINES	7.71	6.59	6.16	7.62	6.94	94	98	108	97
KANSAS KANSAS CITY	6.87	4.82	4.95	4.76	4.71	73	75	72	61
WICHITA	12.96	11.40	10.21	13.32	13.53	88	79	103	105
KENTUCKY LOUISVILLE	7.34	9.79	14.08	5.31	7.58	120	192	72	103
LOUISIANA NEW ORLEANS	12.70	13.25	17.89	15.43	15.59	109	147	95	128
MARYLAND BALTIMORE	21.35	21.01	20.23	22.90	17.81	92	95	109	83
MASSACHUSETTS BOSTON	3.24	8.71	6.55	11.99	15.93	106	91	144	192
SPRINGFIELD	3.02	2.50	2.49	2.43	2.77	83	87	91	92
Worcester	2.91	3.05	3.34	3.17	2.92	105	104	109	97
MICHIGAN DETROIT	14.23	12.37	12.05	11.42	23.26	87	85	30	163
FLINT	2.30	2.12	2.30	1.43	2.09	93	103	39	91
GRAND RAPIDS	1.54	1.25	1.17	1.34	1.29	76	71	91	78
MINNESOTA MINNEAPOLIS	9.14	7.18	9.57	4.00	10.23	92	117	49	126
ST. PAUL	5.75	5.01	5.78	3.79	7.15	87	101	66	125
MISSISSIPPI JACKSON	6.59	6.40	11.87	4.99	2.51	97	130	76	38
MISSOURI KANSAS CITY	7.49	7.96	9.24	5.76	6.99	106	123	77	93
ST. LOUIS	11.49	10.79	11.57	8.79	11.71	94	102	77	103
NEBRASKA LINCOLN	4.92	5.78	10.19	10.45	6.70	110	113	123	75
OMAHA	16.00	17.08	17.15	20.45	14.75	97	97	109	78
NEW JERSEY JERSEY CITY	2.15	2.49	2.51	2.22	3.53	95	97	96	136
NEWARK	5.15	5.77	6.34	5.92	17.10	112	104	115	196
PATERSON	1.75	1.50	1.43	1.40	1.87	86	82	91	107
NEW MEXICO ALBUQUERQUE	28.61	12.91	4.20	26.29	15.05	45	15	91	52

TABLE 3.--AVERAGE DAILY ATTENDANCE (ADA) AND REVENUE RECEIPTS, BY SOURCE, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68--CONTINUED

STATE AND CITY	CITY ADA AS PERCENT OF STATEWIDE ADA	CITY'S REVENUE RECEIPTS AS PERCENT OF STATEWIDE RECEIPTS, BY SOURCE				INDEX 100: RATIO OF CITY'S PERCENT OF STATEWIDE RECEIPTS, BY SOURCE, TO PERCENT OF ADA			
		TOTAL	LOCAL AND INTERMEDIATE	STATE	FEDERAL	TOTAL	LOCAL AND INTERMEDIATE	STATE	FEDERAL
NEW YORK	10.17	7.34	7.37	0.27	1.27	68	108	68	145
ALBANY	7.01	1.79	1.76	2.10	3.43	31	41	95	157
PORTLAND	11.15	12.58	42.59	21.59	31.54	104	137	69	102
NEW YORK CITY	11.15	1.29	1.57	2.91	2.50	94	117	61	183
ROCHESTER	10.35	2.77	1.57	0.74	1.93	93	75	90	207
SYRACUSE	7.01	2.80	2.84	2.67	2.86	39	125	68	95
YONKERS	7.01	NA	NA	NA	NA	NA	NA	NA	NA
NORTH CAROLINA	4.44	NA	NA	NA	NA	NA	NA	NA	NA
CHARLOTTE	7.01	NA	NA	NA	NA	NA	NA	NA	NA
GREENSBORO	7.01	NA	NA	NA	NA	NA	NA	NA	NA
OHIO	2.43	2.75	2.50	1.77	3.13	93	99	70	124
CLEVELAND	7.01	4.14	4.52	2.45	5.75	114	125	80	181
CINCINNATI	7.01	7.12	7.63	6.79	11.20	112	127	74	174
CLEVELAND	7.01	4.09	4.46	2.24	3.70	91	127	5	83
COLUMBUS	4.47	4.09	4.09	1.82	1.47	111	126	72	131
DAYTON	2.43	2.75	2.84	2.76	4.74	105	110	79	183
TOLEDO	2.43	2.75	2.84	2.76	4.74	90	107	73	118
YOUNGSTOWN	1.07	1.07	1.15	0.79	1.29	90	107	73	118
OKLAHOMA	11.34	5.10	4.77	0.54	4.27	55	42	84	73
OKLAHOMA CITY	11.34	5.10	4.77	0.54	4.27	55	55	69	98
TULSA	11.34	5.10	4.77	0.54	4.27	55	55	69	98
OREGON	15.13	17.21	16.31	19.61	14.74	107	101	122	112
PORTLAND	15.13	17.21	16.31	19.61	14.74	107	101	122	112
PENNSYLVANIA	6.49	10.31	10.65	0.64	0.78	81	95	64	78
PHILADELPHIA	11.45	12.12	12.44	12.25	27.12	114	115	89	235
PITTSBURGH	3.17	7.44	4.75	2.53	4.76	109	129	80	150
RHODE ISLAND	15.74	17.21	16.40	14.45	10.94	109	107	92	196
PROVIDENCE	15.74	17.21	16.40	14.45	10.94	109	107	92	196
TENNESSEE	7.07	3.66	4.94	2.47	4.63	121	164	93	154
CHATTANOOGA	14.14	12.53	12.39	12.63	2.67	90	171	76	55
MEMPHIS	10.71	10.47	17.15	2.44	5.69	101	155	71	65
NASHVILLE	10.71	10.47	17.15	2.44	5.69	101	155	71	65
TEXAS	1.77	1.13	1.23	1.20	0.51	95	101	101	42
AMSTERDAM	1.77	1.13	1.23	1.20	0.51	95	101	101	42
AUSTIN	1.77	1.13	1.23	1.20	0.51	95	101	101	42
CHAPLAIN CHRISTI	1.77	1.13	1.23	1.20	0.51	95	101	101	42
DALE	1.77	1.13	1.23	1.20	0.51	95	101	101	42
EL PASO	1.77	1.13	1.23	1.20	0.51	95	101	101	42
FT. WORTH	1.77	1.13	1.23	1.20	0.51	95	101	101	42
HOLSTON	1.77	1.13	1.23	1.20	0.51	95	101	101	42
LURDICK	1.77	1.13	1.23	1.20	0.51	95	101	101	42
SAN ANTONIO	1.77	1.13	1.23	1.20	0.51	95	101	101	42
UTAH	12.71	12.57	12.97	4.70	10.40	108	157	72	87
SALT LAKE CITY	12.71	12.57	12.97	4.70	10.40	108	157	72	87
VIRGINIA	4.34	5.35	5.76	4.36	4.47	95	107	91	120
NOVA CLY	4.34	5.35	5.76	4.36	4.47	95	107	91	120
RICHMOND	4.34	5.35	5.76	4.36	4.47	95	107	91	120
WASHINGTON	11.46	12.12	12.44	0.19	9.34	102	159	59	79
SEATTLE	4.40	4.70	5.23	4.00	3.25	69	117	89	73
SPOKANE	4.47	5.10	5.11	4.74	7.73	109	109	101	165
YACONA	4.47	5.10	5.11	4.74	7.73	109	109	101	165
WISCONSIN	3.05	3.13	3.97	1.15	3.19	96	109	32	87
MILWAUKEE	13.34	13.25	16.27	5.77	10.34	99	122	50	78

N.A. = DATA NOT AVAILABLE.

TABLE 4.--AVERAGE DAILY ATTENDANCE (ADA) AND FEDERAL REVENUE RECEIPTS, BY PROGRAM, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68

STATE AND CITY	CITY ADA AS PERCENT OF STATE-WIDE ADA	CITY'S FEDERAL REVENUE RECEIPTS AS PERCENT OF STATEWIDE FEDERAL RECEIPTS, BY PROGRAM								INDEX (100): RATIO OF CITY'S PERCENT OF STATEWIDE FEDERAL RECEIPTS, BY PROGRAM, TO PERCENT OF ADA							
		TOTAL	ESFA	NDEA	PLB15	PLB16	WCFD	LUNCH	OTHER	TOTAL	ESFA	NDEA	PLB15	PLB16	WCFD	LUNCH	OTHER
ALABAMA BIRMINGHAM	9.01	4.43	4.43	10.45	0.0	0.0	12.09	2.20	1.56	59	69	130	0	10	161	28	20
CALIFORNIA FRESNO	1.22	2.77	1.84	0.0	0.0	0.0	2.46	1.97	0.20	59	140	0	0	0	35	150	22
LONG BEACH	14.71	2.53	19.75	0.0	0.0	5.15	2.57	8.25	5.43	65	131	0	0	36	51	56	38
LOS ANGELES	1.27	1.51	1.43	0.0	0.0	2.76	2.60	2.07	0.77	91	76	0	0	118	139	108	41
OAKLAND	1.44	1.74	1.70	0.0	0.0	1.57	1.39	1.59	1.07	172	209	0	0	112	96	110	74
SACRAMENTO	1.21	2.24	1.40	0.0	0.0	1.37	2.19	1.41	0.67	79	116	0	0	48	15	117	51
SAN DIEGO	1.21	2.28	2.55	0.0	0.0	2.24	3.53	1.27	0.97	102	79	0	0	280	109	39	30
SAN FRANCISCO	2.42	2.39	5.10	0.0	5.51	2.23	3.49	2.83	2.74	134	203	0	219	89	138	112	109
SAN JOSE	2.00	0.54	0.21	0.0	4.21	0.05	0.46	0.99	0.27	69	113	0	524	7	57	124	34
COLORADO DENVER	14.12	11.99	22.01	22.49	0.0	15.74	0.0	12.49	0.19	65	120	123	0	93	0	68	1
CONNECTICUT BRIDGEPORT	2.25	11.32	12.35	1.94	NA	49.60	2.70	1.54	0.0	279	305	50	NA	1257	195	39	0
HARTFORD	4.22	10.04	22.71	2.13	NA	2.70	5.97	2.09	5.31	232	479	74	NA	62	159	48	123
FLORIDA MIAMI	14.10	23.05	13.19	10.24	0.0	9.42	24.14	14.36	39.12	141	91	53	0	52	148	88	240
GEORGIA ATLANTA	12.02	2.28	9.22	4.79	0.0	6.40	2.97	14.29	0.45	72	89	48	0	65	98	142	4
ILLINOIS CHICAGO	11.45	40.73	49.92	13.49	0.0	14.74	21.37	14.85	45.23	154	192	53	0	64	92	58	178
ROCKFORD	1.52	2.47	1.20	0.30	0.0	0.0	0.20	1.42	0.24	55	82	19	0	0	13	89	17
INDIANA EVANSVILLE	2.25	2.24	2.90	1.52	0.0	0.0	2.41	0.0	2.49	59	99	52	0	0	14	0	84
PORT WASHINGTON	2.51	1.75	2.22	3.24	0.0	0.0	2.0	3.15	0.95	50	57	95	0	0	0	90	27
GARY	4.25	5.56	7.70	5.11	0.0	0.0	0.0	0.0	6.96	131	193	120	0	0	0	0	164
INDIANAPOLIS	1.22	10.41	9.75	10.99	0.0	14.70	32.78	4.03	7.08	113	95	119	0	376	356	44	77
SOUTH BEND	1.22	2.17	2.70	3.26	0.0	0.0	3.71	0.0	2.57	65	82	102	0	0	113	0	78
IOWA DES MOINES	2.01	4.94	9.22	2.44	0.0	3.74	10.92	5.32	2.58	97	118	135	0	54	440	76	37
KANSAS KANSAS CITY	4.52	4.01	5.40	7.42	NA	0.0	12.79	3.79	2.02	61	97	112	NA	0	193	57	31
WICHITA	12.01	13.42	13.75	6.35	NA	19.14	0.0	4.05	0.0	105	106	47	NA	294	0	31	0
KENTUCKY LOUISVILLE	2.24	2.52	5.55	0.0	0.0	25.09	5.15	6.00	13.55	103	76	0	0	342	70	82	185
LOUISIANA NEW ORLEANS	12.22	15.49	19.34	23.07	NA	0.0	1.48	1.15	15.67	124	150	189	220	0	12	9	128
MARYLAND BALTIMORE	21.29	17.31	27.24	14.34	0.0	6.49	18.90	12.49	13.41	83	173	76	0	30	89	98	63
MASSACHUSETTS BOSTON	9.24	15.82	14.91	2.79	NA	5.52	14.42	5.06	22.92	192	230	34	NA	57	176	61	278
SPRINGFIELD	1.02	2.77	4.59	2.03	NA	2.01	5.71	4.55	0.05	92	149	67	NA	57	189	151	2
WORCESTER	2.01	2.82	4.70	1.99	NA	2.99	4.32	1.74	2.49	97	161	69	NA	30	114	60	85
MICHIGAN DETROIT	14.22	13.24	30.27	3.59	NA	NA	NA	NA	12.12	143	211	26	NA	NA	NA	NA	85
FLINT	2.10	2.22	2.97	2.99	NA	NA	NA	NA	0.20	91	125	130	NA	NA	NA	NA	8
GANNETT PARSONS	1.44	1.20	2.44	1.43	NA	NA	NA	NA	0.09	78	151	111	NA	NA	NA	NA	5
MINNESOTA MINNEAPOLIS	9.14	12.23	13.55	2.49	0.0	0.39	13.29	5.46	2.26	126	166	92	0	1	163	67	89
ST. PAUL	5.75	2.15	2.43	2.53	0.0	22.12	16.30	3.43	0.32	125	133	44	0	345	284	60	6
MISSISSIPPI JACKSON	4.52	2.51	2.52	21.01	0.0	0.0	1.16	6.99	0.10	39	38	331	0	0	18	104	2
MISSOURI KANSAS CITY	2.42	6.99	7.54	5.38	0.0	19.34	3.02	5.75	0.98	93	102	72	0	228	40	77	13
ST. LOUIS	11.42	11.71	17.50	5.75	0.0	9.72	7.43	3.97	6.59	103	153	53	0	74	65	35	58
NEBRASKA LINCOLN	3.62	6.70	4.05	17.15	0.0	3.10	13.22	2.17	5.72	75	45	192	0	91	149	80	64
OMAHA	10.00	14.74	15.57	2.49	0.0	12.64	42.07	0.0	11.21	79	98	50	0	67	221	0	59
NEW JERSEY JERSEY CITY	2.53	2.52	5.50	0.0	0.0	0.0	0.15	0.0	4.50	136	212	0	0	0	6	0	174
NEWARK	5.15	10.10	16.72	2.21	0.0	0.94	2.43	0.0	8.97	194	324	43	0	16	144	0	174
PATERSON	1.75	1.97	4.12	0.41	0.0	0.1	0.0	0.0	0.0	107	235	24	0	0	0	0	0
NEW MEXICO ALBUQUERQUE	24.01	15.05	19.15	40.54	0.0	24.58	4.32	19.03	2.44	52	63	140	0	99	22	62	8

N.A. = DATA NOT AVAILABLE

TABLE 4.--AVERAGE DAILY ATTENDANCE (ADA) AND FEDERAL REVENUE RECEIPTS, BY PROGRAM, FOR 86 LARGE CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68--CONTINUED

STATE AND CITY	CITY ADA AS PERCENT OF STATE-WIDE ADA	CITY'S FEDERAL REVENUE RECEIPTS AS PERCENT OF STATEWIDE FEDERAL RECEIPTS, BY PROGRAM								INDEX (100): RATIO OF CITY'S PERCENT OF STATEWIDE FEDERAL RECEIPTS, BY PROGRAM, TO PERCENT OF ADA							
		TOTAL	ESEA	NDFA	PLR15	PLR74	VOCED	LUNCH	OTHER	TOTAL	ESEA	NDFA	PLR15	PLR74	VOCED	LUNCH	OTHER
NEW YORK	7.27	1.27	0.90	0.23	0.0	1.45	5.91	0.19	2.00	245	245	61	0	447	1612	52	543
ALBANY	7.21	1.44	1.69	0.54	0.0	0.0	21.49	0.92	3.48	157	167	26	0	0	1071	41	162
BUFFALO	7.21	1.44	1.69	0.54	0.0	0.0	21.49	0.92	3.48	157	167	26	0	0	1071	41	162
NEW YORK CITY	11.14	11.44	45.11	17.91	0.0	0.0	41.04	24.76	17.64	157	167	122	0	0	138	79	57
ROCHESTER	1.34	2.50	1.41	1.00	0.0	0.0	2.25	0.47	1.76	193	279	145	0	0	165	51	129
SYRACUSE	7.91	1.93	2.20	0.0	0.0	0.0	13.46	0.47	1.76	207	236	0	0	0	1444	50	191
YONKERS	0.91	0.85	1.11	0.44	0.0	0.0	5.38	0.50	0.48	95	122	48	0	0	591	55	53
NORTH CAROLINA																	
CHARLOTTE	4.64	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
GREENSBORO	2.44	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
OHIO																	
AKRON	2.51	3.13	3.33	3.06	0.0	0.0	0.72	0.45	7.30	124	132	121	0	0	29	3	289
CINCINNATI	3.44	5.75	7.22	4.31	0.0	1.78	0.44	2.9	10.44	161	202	120	0	40	12	92	293
CLEVELAND	4.11	11.00	12.26	4.06	0.0	1.77	2.49	5.40	23.64	174	194	78	0	29	42	85	374
COLUMBUS	4.47	1.70	5.65	2.36	0.0	0.0	0.0	1.77	5.48	83	126	51	0	0	0	40	123
DAYTON	2.54	3.37	4.18	2.41	0.0	2.12	0.17	1.07	3.43	131	172	95	0	293	7	42	135
TOLEDO	2.50	4.74	6.24	5.35	0.0	0.44	2.42	1.24	6.99	193	242	207	0	19	43	48	270
YOUNGSTOWN	1.00	1.20	1.50	2.47	0.0	0.0	0.0	0.69	2.10	119	146	242	0	0	0	62	202
OKLAHOMA																	
OKLAHOMA CITY	11.14	8.27	9.25	14.97	0.0	9.55	5.14	19.20	0.62	71	92	111	0	75	45	170	5
TULSA	11.07	6.42	8.53	14.05	0.0	5.29	6.05	5.97	3.99	58	71	117	0	44	59	58	33
OREGON																	
PORTLAND	14.13	18.04	24.07	6.37	0.0	25.42	11.43	9.05	23.79	112	149	39	0	150	72	56	145
PENNSYLVANIA																	
ERIE	0.99	0.74	1.41	0.25	NA	0.0	0.18	0.42	0.36	79	132	25	NA	0	18	67	37
PHILADELPHIA	11.56	27.17	14.77	17.55	NA	34.12	1.59	2.40	32.31	235	295	92	NA	295	14	21	279
PITTSBURGH	1.17	4.75	2.44	5.22	NA	0.0	6.07	1.21	9.90	150	91	196	NA	0	192	38	313
RHODE ISLAND																	
PROVIDENCE	15.75	10.94	12.42	3.14	0.0	6.49	21.09	16.85	63.41	195	133	21	0	44	147	107	403
TENNESSEE																	
CHATTANOOGA	3.07	4.63	3.45	2.12	0.0	0.0	9.76	2.25	8.93	154	114	70	0	0	324	75	296
MEMPHIS	14.04	7.67	9.55	20.64	0.0	15.54	22.01	5.99	0.49	55	61	147	0	111	157	42	6
NASHVILLE	12.31	4.69	4.47	11.34	0.0	0.0	9.43	8.91	7.07	65	64	110	0	0	91	85	69
TEXAS																	
AMARILLO	1.20	0.51	0.45	0.0	0.0	1.44	0.75	0.0	0.01	42	39	0	0	120	63	0	1
AUSTIN	1.00	1.36	1.56	2.54	0.0	1.49	0.56	0.0	1.49	72	81	135	0	79	30	0	79
CORPUS CHRISTI	1.75	1.97	1.74	2.62	0.0	2.74	1.09	0.0	2.77	110	99	150	0	159	62	0	158
DALLAS	5.93	2.30	3.51	4.99	0.0	1.49	1.89	0.0	0.91	39	60	78	0	25	32	0	14
EL PASO	2.30	3.49	1.90	3.25	0.0	9.42	1.66	0.0	4.70	152	83	141	0	410	72	0	204
FT WORTH	1.17	2.97	2.19	0.86	0.0	6.10	5.72	0.0	2.85	95	70	29	0	196	183	0	91
HOUSTON	9.52	3.73	5.49	5.51	0.0	0.0	0.0	0.0	4.60	44	69	65	0	0	0	0	54
LUBBOCK	1.37	0.94	0.81	0.71	0.0	0.74	0.49	0.0	2.12	71	61	54	0	56	36	0	161
SAN ANTONIO	2.94	3.47	4.29	1.67	0.0	7.20	0.74	0.0	1.18	118	146	57	0	245	25	0	40
UTAH																	
SALT LAKE CITY	12.01	10.40	23.76	5.19	0.0	7.05	24.25	4.46	5.92	87	194	41	0	59	202	37	49
VIRGINIA																	
NORFOLK	5.10	6.47	7.27	4.29	14.65	11.92	3.24	4.41	0.0	120	135	79	272	219	60	82	0
RICHMOND	4.19	3.49	4.30	3.34	0.0	7.95	0.0	4.65	0.71	93	194	80	0	23	0	111	17
WASHINGTON																	
SEATTLE	11.44	9.14	14.60	10.31	0.0	5.43	5.93	9.89	7.74	79	121	87	0	46	58	83	65
SPOKANE	4.49	3.76	6.14	5.43	0.87	7.25	2.24	5.74	0.85	71	137	121	14	50	50	128	19
TACOMA	4.57	7.73	9.91	11.03	0.0	6.77	10.69	4.24	7.51	165	191	236	0	145	229	91	161
WISCONSIN																	
MADISON	3.65	3.19	3.91	4.44	0.0	13.73	4.46	2.81	0.0	87	107	122	0	376	122	77	0
MILWAUKEE	13.14	10.34	12.49	11.39	0.0	15.39	21.15	8.95	4.45	78	94	45	0	123	159	67	33

N.A. = DATA NOT AVAILABLE



TABLE 5.--PERCENT DISTRIBUTION OF FEDERAL REVENUE RECEIPTS, BY PROGRAM, FOR 87 LARGE-CITY SCHOOL SYSTEMS AND THE STATES IN WHICH LOCATED: UNITED STATES, 1967-68

STATE AND CITY	TOTAL	SEEA	DEVELOPMENT	WELFARE	GENERAL	INTERNATIONAL ORGANIZATION	SCHOOL LUNCH	OTHER
ALABAMA	100.00	53.19	0.76	0.00	10.00	0.00	0.00	17.05
BIRMINGHAM	100.00	62.43	7.04	0.00	10.00	10.00	0.00	0.00
CALIFORNIA	100.00	30.07	2.17	0.00	21.00	0.00	0.00	34.39
FRESNO	100.00	72.35	0.00	0.00	0.00	0.00	11.53	13.07
LONG BEACH	100.00	40.14	0.00	0.00	10.00	0.00	0.00	20.11
LOS ANGELES	100.00	28.46	0.00	0.00	10.00	0.00	0.00	10.00
OAKLAND	100.00	31.19	0.00	0.00	10.00	0.00	0.00	20.00
SACRAMENTO	100.00	44.54	0.00	0.00	10.00	0.00	0.00	22.00
SAN DIEGO	100.00	28.33	0.00	0.00	10.00	0.00	0.00	10.00
SAN FRANCISCO	100.00	45.29	0.00	0.00	10.00	0.00	0.00	20.00
SAN JOSE	100.00	50.00	0.00	0.00	10.00	0.00	0.00	10.00
COLORADO	100.00	25.23	1.00	0.00	20.00	0.00	0.00	20.00
DENVER	100.00	54.14	3.00	0.00	10.00	0.00	0.00	0.00
CONNECTICUT	100.00	35.27	0.00	0.00	10.00	0.00	0.00	0.00
HARTFORD	100.00	32.62	0.00	0.00	10.00	0.00	0.00	0.00
MARTIN	100.00	32.74	1.00	0.00	10.00	0.00	0.00	0.00
FLORIDA	100.00	31.50	0.00	0.00	10.00	0.00	0.00	0.00
MIAMI	100.00	19.02	0.00	0.00	10.00	0.00	0.00	0.00
GEORGIA	100.00	41.65	0.00	0.00	10.00	0.00	0.00	0.00
ATLANTA	100.00	51.39	0.00	0.00	10.00	0.00	0.00	0.00
ILLINOIS	100.00	51.99	0.00	0.00	10.00	0.00	0.00	0.00
CHICAGO	100.00	43.31	0.00	0.00	10.00	0.00	0.00	0.00
ROCKFORD	100.00	77.15	0.00	0.00	10.00	0.00	0.00	0.00
INDIANA	100.00	44.54	0.00	0.00	10.00	0.00	0.00	0.00
EVANSVILLE	100.00	53.43	0.00	0.00	10.00	0.00	0.00	0.00
FOOT 4899	100.00	51.04	10.00	0.00	10.00	0.00	0.00	0.00
INDIANAPOLIS	100.00	62.34	0.00	0.00	10.00	0.00	0.00	0.00
SOUTH BEND	100.00	37.43	0.00	0.00	10.00	0.00	0.00	0.00
INDIANAPOLIS	100.00	55.31	0.00	0.00	10.00	0.00	0.00	0.00
IDAHO	100.00	40.49	0.00	0.00	10.00	0.00	0.00	0.00
DES MOINES	100.00	40.11	0.00	0.00	10.00	0.00	0.00	0.00
KANSAS	100.00	41.09	0.00	0.00	10.00	0.00	0.00	0.00
KANSAS CITY	100.00	54.50	0.00	0.00	10.00	0.00	0.00	0.00
WICHITA	100.00	41.59	1.00	0.00	10.00	0.00	0.00	0.00
KENTUCKY	100.00	54.98	0.00	0.00	10.00	0.00	0.00	0.00
LOUISVILLE	100.00	47.57	0.00	0.00	10.00	0.00	0.00	0.00
LOUISIANA	100.00	52.49	0.00	0.00	10.00	0.00	0.00	0.00
NEW ORLEANS	100.00	61.79	0.00	0.00	10.00	0.00	0.00	0.00
MARYLAND	100.00	29.33	0.00	0.00	10.00	0.00	0.00	0.00
BALTIMORE	100.00	49.91	0.00	0.00	10.00	0.00	0.00	0.00
MASSACHUSETTS	100.00	31.02	0.00	0.00	10.00	0.00	0.00	0.00
BOSTON	100.00	37.05	0.00	0.00	10.00	0.00	0.00	0.00
SPRINGFIELD	100.00	50.49	0.00	0.00	10.00	0.00	0.00	0.00
WORCESTER	100.00	45.03	1.00	0.00	10.00	0.00	0.00	0.00
MICHIGAN	100.00	36.77	0.00	0.00	10.00	0.00	0.00	0.00
DETROIT	100.00	17.54	0.00	0.00	10.00	0.00	0.00	0.00
FLINT	100.00	52.45	0.00	0.00	10.00	0.00	0.00	0.00
GRAND RAPIDS	100.00	70.75	0.00	0.00	10.00	0.00	0.00	0.00
MINNESOTA	100.00	46.22	0.00	0.00	10.00	0.00	0.00	0.00
MINNEAPOLIS	100.00	51.35	0.00	0.00	10.00	0.00	0.00	0.00
ST. PAUL	100.00	49.42	1.00	0.00	10.00	0.00	0.00	0.00
MISSISSIPPI	100.00	56.38	1.00	0.00	10.00	0.00	0.00	0.00
JACKSON	100.00	56.11	10.00	0.00	10.00	0.00	0.00	0.00
MISSOURI	100.00	47.36	0.00	0.00	10.00	0.00	0.00	0.00
KANSAS CITY	100.00	51.87	1.00	0.00	10.00	0.00	0.00	0.00
ST. LOUIS	100.00	70.75	1.00	0.00	10.00	0.00	0.00	0.00
NEBRASKA	100.00	34.02	0.00	0.00	10.00	0.00	0.00	0.00
LINCOLN	100.00	20.42	0.00	0.00	10.00	0.00	0.00	0.00
OMAHA	100.00	32.43	1.00	0.00	10.00	0.00	0.00	0.00
NEW JERSEY	100.00	45.07	0.00	0.00	10.00	0.00	0.00	0.00
JERSEY CITY	100.00	72.15	0.00	0.00	10.00	0.00	0.00	0.00
NEWARK	100.00	74.61	0.00	0.00	10.00	0.00	0.00	0.00
PATERSON	100.00	53.22	0.00	0.00	10.00	0.00	0.00	0.00
NEW MEXICO	100.00	35.71	1.00	0.00	10.00	0.00	0.00	0.00
ALBUQUERQUE	100.00	43.05	0.00	0.00	10.00	0.00	0.00	0.00

TABLE 5.--PERCENT DISTRIBUTION OF FEDERAL REVENUE RECEIPTS, BY PROGRAM, FOR 87 LARGE-CITY SCHOOL SYSTEMS AND THE STATES IN WHICH LOCATED: UNITED STATES, 1967-68--CONTINUED

STATE AND CITY	TOTAL	ESSE	NOFA	HELT	HEFPA	EDUCATIONAL DEVELOPMENT	SCHOOL LUNCH	OTHER
NEW YORK	100.00	45.51	2.93	3.17	4.88	2.24	13.63	33.37
ALABAMA	100.00	33.05	0.43	0.0	5.41	11.73	2.05	47.33
ALABAMA	100.00	46.42	0.40	0.0	0.0	15.44	3.99	33.95
ALABAMA	100.00	45.59	0.43	0.0	0.0	0.17	12.95	16.76
ALABAMA CITY	100.00	71.22	1.91	0.0	0.0	0.0	3.73	21.22
ALABAMA	100.00	53.21	0.0	0.0	0.0	15.59	3.39	27.70
ALABAMA	100.00	52.77	1.71	0.0	0.0	14.32	7.41	16.84
ALABAMA	100.00	NA	NA	NA	NA	NA	NA	NA
ALABAMA CITY	100.00	40.71	13.74	0.0	0.0	0.0	14.47	7.77
ALABAMA	100.00	54.55	11.15	0.0	0.0	0.0	13.55	11.61
ALABAMA	100.00	41.35	4.30	0.0	0.0	14.59	11.07	19.20
ALABAMA	100.00	43.41	4.07	0.0	0.0	0.0	3.01	44.74
ALABAMA CITY	100.00	41.91	3.74	0.0	0.0	1.16	5.45	35.00
ALABAMA	100.00	45.07	2.25	0.0	0.0	3.37	3.65	41.27
ALABAMA	100.00	41.04	3.16	0.0	0.0	0.0	5.23	28.45
ALABAMA	100.00	44.44	3.62	0.0	17.74	0.75	3.55	19.79
ALABAMA	100.00	54.44	0.0	0.0	0.0	7.65	2.83	24.34
ALABAMA	100.00	54.53	5.54	0.0	0.0	0.0	5.45	22.87
ALABAMA	100.00	51.04	17.74	0.0	0.0	0.0	0.0	0.0
ALABAMA	100.00	45.42	2.52	2.52	23.21	5.60	5.43	13.80
ALABAMA CITY	100.00	50.93	4.71	0.0	24.01	3.43	15.94	1.03
ALABAMA	100.00	55.27	5.35	0.0	17.83	5.45	6.92	7.99
ALABAMA	100.00	14.55	4.54	3.77	11.15	15.03	16.71	30.43
ALABAMA	100.00	22.04	1.57	3.77	15.57	12.91	4.37	37.45
ALABAMA	100.00	45.07	5.35	0.0	0.0	5.47	3.13	25.50
ALABAMA	100.00	77.43	1.41	0.0	0.0	0.0	7.05	11.97
ALABAMA CITY	100.00	57.47	1.73	0.0	0.0	0.52	0.72	30.37
ALABAMA	100.00	57.47	5.74	0.0	0.0	11.31	7.04	53.03
ALABAMA	100.00	42.47	3.73	3.73	18.04	1.74	4.31	7.13
ALABAMA	100.00	71.04	7.43	0.0	0.0	1.33	3.22	14.62
ALABAMA	100.00	53.17	3.25	0.0	7.21	3.40	10.34	25.40
ALABAMA	100.00	37.34	1.47	0.0	0.0	0.0	5.05	45.95
ALABAMA	100.00	54.00	4.00	0.0	14.00	0.0	7.00	2.93
ALABAMA	100.00	4.00	0.52	0.0	0.0	4.00	13.67	25.91
ALABAMA	100.00	44.07	3.64	1.13	15.63	7.59	7.53	18.04
ALABAMA	100.00	47.30	0.0	0.0	40.12	11.23	0.0	0.35
ALABAMA	100.00	52.39	4.44	0.0	17.57	3.17	0.0	19.75
ALABAMA	100.00	41.57	4.71	0.0	23.44	4.30	0.0	25.97
ALABAMA	100.00	70.10	6.53	0.0	10.45	6.21	0.0	6.35
ALABAMA	100.00	25.05	7.22	0.0	42.83	3.81	0.0	24.29
ALABAMA	100.00	33.05	1.00	0.0	33.30	14.56	0.0	17.27
ALABAMA	100.00	32.64	5.11	0.0	0.0	0.0	0.0	22.26
ALABAMA	100.00	34.76	3.67	0.0	12.94	3.87	0.0	40.89
ALABAMA	100.00	54.30	1.47	0.0	23.70	1.63	0.0	5.11
ALABAMA	100.00	22.74	3.49	1.47	25.43	1.80	3.16	36.27
ALABAMA CITY	100.00	52.04	1.46	0.0	17.92	4.40	3.50	20.46
ALABAMA	100.00	32.15	2.77	1.24	27.10	5.58	7.45	19.79
ALABAMA	100.00	35.11	1.50	2.85	43.47	4.00	5.03	0.0
ALABAMA	100.00	75.44	2.17	0.0	7.41	0.0	9.94	4.04
ALABAMA	100.00	27.53	3.30	0.0	21.57	5.25	7.42	32.86
ALABAMA	100.00	44.42	3.54	0.0	17.51	3.57	7.95	27.32
ALABAMA	100.00	53.44	5.49	0.0	14.47	3.55	13.03	9.61
ALABAMA	100.00	32.91	4.21	0.0	18.38	7.40	4.07	31.93
ALABAMA	100.00	43.42	4.30	0.0	3.04	3.34	14.42	25.03
ALABAMA	100.00	53.54	7.21	0.0	15.91	4.55	12.75	0.0
ALABAMA	100.00	54.43	6.50	0.0	5.97	5.93	12.43	17.77
ALABAMA	100.00	14.53	0.71	0.0	15.77	3.25	2.45	60.20

N.A. = DATA NOT AVAILABLE

TABLE 6.--AVERAGE DAILY ATTENDANCE (ADA) AND EXPENDITURES, BY TYPE OF OUTLAY, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68

STATE AND CITY	ADA AS A PERCENT OF STATE ADA	CITY'S EXPENDITURES AS PERCENT OF STATEWIDE EXPENDITURES, BY TYPE OF OUTLAY				INDEX (100): RATIO OF CITY'S PERCENT OF STATEWIDE EXPENDITURES, BY TYPE OF OUTLAY, TO PERCENT OF ADA			
		TOTAL	CURRENT EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL	CURRENT EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE
ALABAMA BIRMINGHAM	8.01	7.24	1.34	3.97	22.05	92	92	90	215
CALIFORNIA FRESNO	1.32	1.62	1.65	0.62	1.32	77	80	47	100
LONG BEACH	14.73	13.76	11.30	15.06	16.49	93	90	102	112
LOS ANGELES	1.87	1.55	.73	0.52	1.38	83	42	28	74
OAKLAND	1.44	1.29	1.48	0.17	0.99	89	103	12	68
SACRAMENTO	1.21	1.10	1.04	1.19	1.38	91	84	98	114
SAN DIEGO	3.23	2.71	2.76	2.57	2.44	84	85	80	75
SAN FRANCISCO	2.52	2.34	2.56	1.16	1.57	93	103	46	62
SAN JOSE	0.80	0.77	0.15	0.83	0.86	96	94	104	107
COLORADO DENVER	12.32	18.57	26.38	10.91	12.65	101	111	60	69
CONNECTICUT BRIDGEPORT	3.95	4.10	3.72	11.62	2.66	104	94	294	67
HARTFORD	4.32	4.52	5.28	4.55	2.22	114	122	105	51
FLORIDA MIAMI	16.30	16.76	17.76	12.73	8.65	103	109	78	53
GEORGIA ATLANTA	10.09	11.57	11.85	13.57	4.13	115	117	130	41
ILLINOIS CHICAGO	25.45	30.10	26.97	12.84	163.04	142	106	50	641
ROCKFORD	1.59	1.39	1.46	0.71	1.30	87	94	45	82
INDIANA EVANSVILLE	2.95	2.70	2.66	1.00	1.11	75	90	34	38
FORT WAYNE	3.51	3.37	3.66	1.99	4.48	96	107	57	128
GARY	4.25	4.44	4.88	3.69	2.19	104	115	87	52
INDIANAPOLIS	9.22	8.7	9.05	5.42	4.87	87	98	59	53
SOUTH BEND	3.29	3.1	3.13	0.47	9.93	93	95	14	302
IOWA DES MOINES	7.03	6.55	7.14	5.12	8.06	99	102	73	115
KANSAS KANSAS CITY	6.62	4.65	5.17	1.84	4.78	70	78	28	72
WICHITA	12.96	11.47	12.19	5.84	17.19	89	94	45	133
KENTUCKY LOUISVILLE	7.34	12.79	8.14	18.44	46.89	174	111	251	638
LOUISIANA NEW ORLEANS	12.20	12.94	14.33	7.12	5.43	106	117	58	77
MARYLAND BALTIMORE	21.38	19.64	21.22	10.20	17.13	89	99	48	80
MASSACHUSETTS BOSTON	8.24	7.55	10.39	5.01	1.85	96	126	61	22
SPRINGFIELD	3.02	2.49	2.78	0.83	1.64	82	92	21	54
WORCESTER	2.91	3.15	3.04	5.13	2.13	108	104	176	73
MICHIGAN DETROIT	14.23	11.63	14.68	0.21	0.03	82	103	1	0
FLINT	2.30	2.10	2.61	0.27	0.0	91	114	12	0
GRAND RAPIDS	1.64	1.29	1.61	0.14	0.0	79	98	4	0
MINNESOTA MINNEAPOLIS	8.14	7.16	7.66	5.59	5.73	88	94	69	70
ST. PAUL	5.75	4.83	5.75	1.37	3.64	84	100	24	63
MISSISSIPPI JACKSON	6.59	7.17	6.95	3.95	17.35	109	105	51	1022
MISSOURI KANSAS CITY	7.44	8.59	5.45	6.28	9.97	120	126	84	133
ST. LOUIS	11.42	10.74	12.59	3.66	5.98	94	110	32	52
NEBRASKA LINCOLN	8.93	8.01	9.20	0.66	6.99	90	103	7	78
OMAHA	19.00	13.68	15.19	2.12	14.42	72	80	11	76
NEW JERSEY JERSEY CITY	2.59	2.31	2.28	2.60	2.05	89	88	100	79
NEWARK	5.15	4.92	5.84	1.34	4.22	95	109	26	82
PATERSON	1.75	1.34	1.55	0.25	0.96	77	88	14	55
NEW MEXICO ALBUQUERQUE	28.91	25.27	23.73	27.62	35.65	87	82	96	123

TABLE 8.--AVERAGE DAILY ATTENDANCE (ADA) AND EXPENDITURES, BY TYPE OF OUTLAY, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68--CONTINUED

STATE AND CITY	ADA AS A PERCENT OF STATE ADA	CITY'S EXPENDITURES AS PERCENT OF STATEWIDE EXPENDITURES, BY TYPE OF OUTLAY				INDEX (100): RATIO OF CITY'S PERCENT OF STATEWIDE EXPENDITURES, BY TYPE OF OUTLAY, TO PERCENT OF ADA			
		TOTAL	CURRENT EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL	CURRENT EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE
NEW YORK									
ALBANY	0.37	C.36	C.36	C.49	0.22	98	104	132	99
BUFFALO	2.21	1.60	1.64	1.62	0.99	72	83	73	26
NEW YORK CITY	31.17	30.69	33.32	30.22	17.06	48	100	97	57
ROCHESTER	1.30	1.35	1.42	2.88	0.46	99	105	197	34
SYRACUSE	C.63	0.67	0.80	C.63	0.17	72	86	70	18
YONKERS	C.91	C.76	0.76	1.21	0.59	84	84	133	65
NORTH CAROLINA									
CHARLOTTE	8.68	NA	NA	NA	NA	NA	NA	NA	NA
GREENSBORO	2.05	NA	NA	NA	NA	NA	NA	NA	NA
OHIO									
AKRON	2.53	2.27	2.59	1.05	0.75	98	102	41	30
CINCINNATI	3.56	4.11	4.32	2.74	3.73	115	121	78	104
CLEVELAND	6.33	8.17	7.37	7.75	15.82	129	116	123	250
COLUMBUS	4.47	4.62	4.40	5.05	8.19	100	98	113	103
DAYTON	2.54	2.93	2.92	3.58	2.12	115	115	141	83
TOLEDO	2.55	2.70	2.90	1.05	2.04	104	112	41	110
YOUNGSTOWN	1.00	1.03	1.23	C.04	0.46	95	114	4	42
OKLAHOMA									
OKLAHOMA CITY	11.34	11.31	11.07	13.95	11.46	100	97	123	101
TULSA	11.97	12.63	12.55	6.18	22.00	107	105	52	104
OREGON									
PORTLAND	16.13	17.46	19.55	13.19	0.0	108	121	82	0
PENNSYLVANIA									
ERIE	0.99	C.78	0.89	0.08	C.78	79	89	8	79
PHILADELPHIA	11.56	13.72	13.41	36.87	7.97	136	116	329	69
PITTSBURGH	3.17	3.28	3.77	C.35	2.62	103	119	11	83
RHODE ISLAND									
PROVIDENCE	15.75	13.03	15.85	C.30	8.92	83	101	2	57
TENNESSEE									
CHATTANOOGA	3.02	3.57	3.84	2.11	4.99	110	127	78	104
MEMPHIS	14.06	14.14	13.17	18.55	28.74	101	94	121	204
NASHVILLE	10.31	10.65	11.50	9.01	0.0	105	112	87	0
TEXAS									
AMARILLO	1.20	C.46	1.06	C.14	1.28	81	89	12	107
ALSTON	1.38	1.84	1.79	1.65	2.47	98	95	88	131
CORPUS CHRISTI	1.75	1.59	1.55	2.01	1.39	91	88	115	80
DALLAS	5.00	5.61	5.36	4.96	8.90	96	91	84	151
EL PASO	2.30	2.17	2.20	2.74	1.04	94	96	119	45
FT. WORTH	3.12	3.11	3.15	2.90	3.00	100	101	93	96
HOUSTON	6.52	6.16	6.67	3.96	9.63	96	102	47	113
LUBBOCK	1.32	1.12	1.19	C.16	1.94	85	90	12	147
SAN ANTONIO	2.94	2.15	2.40	C.81	1.77	73	82	28	60
UTAH									
SALT LAKE CITY	12.01	12.23	13.54	5.14	13.57	102	113	43	113
VIRGINIA									
ARDFELK	5.39	4.92	5.11	4.38	4.14	91	95	81	77
RICHMOND	4.19	5.07	4.77	7.56	3.62	121	114	101	87
WASHINGTON									
SEATTLE	11.86	12.58	13.56	4.85	25.51	109	114	39	215
SPOKANE	4.45	4.25	5.07	C.18	4.40	96	113	4	98
TACOMA	4.67	5.69	5.89	C.66	5.24	122	126	104	112
WISCONSIN									
MILWAUKEE	3.65	2.66	3.46	C.56	0.02	73	89	15	8
	13.34	10.82	11.91	6.66	8.70	81	89	50	65

N.A. = DATA NOT AVAILABLE

TABLE 7.--AVERAGE DAILY ATTENDANCE (ADA) AND CURRENT EXPENDITURES, BY PURPOSE, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68

STATE AND CITY	CITY ADA AS PER- CENT OF STATE- WIDE ADA	CITY'S EXPENDITURES AS PERCENT OF CURRENT EXPENDITURES AND PURPOSE								INDEX (1967): RATIO OF CITY'S PERCENT OF CURRENT EXPENDITURES AND PURPOSE, TO PERCENT OF ADA							
		TOTAL	PUPIL	ADMIN	INSTRUCTION	PUPIL	PLANT	PLANT		TOTAL	PUPIL	ADMIN	INSTRUCTION	PUPIL	PLANT	PLANT	
		CURRENT	TOTAL		TOTAL SALARY	TRANSF				CURRENT	TOTAL		TOTAL SALARY	TRANSF			
ALABAMA BIRMINGHAM	8.01	7.79	7.65	8.95	8.18	8.57	0.07	10.46	13.50	92	96	87	102	101	0	136	169
CALIFORNIA FRESNO	1.32	1.05	1.17	0.79	1.24	1.25	0.45	1.16	1.19	90	89	80	94	93	35	89	90
LONG BEACH	14.73	13.70	14.42	14.30	14.46	14.95	7.26	12.92	20.99	90	98	97	99	101	49	87	142
LOS ANGELES	1.97	1.73	1.90	2.11	1.91	1.97	0.99	2.00	2.47	92	102	114	103	106	48	107	129
OAKLAND	1.44	1.44	1.55	1.20	1.59	1.61	0.47	1.57	1.34	103	107	89	110	113	29	109	93
SACRAMENTO	1.21	1.06	1.19	1.17	1.22	1.23	0.71	1.32	0.94	99	99	91	101	102	59	116	78
SAN DIEGO	3.23	2.76	3.11	2.96	3.35	3.39	7.44	3.70	2.14	95	96	92	104	105	14	93	67
SAN FRANCISCO	2.52	2.59	2.73	2.96	2.93	2.96	1.11	2.59	3.44	103	109	114	116	117	44	103	137
SAN JOSE	0.90	0.75	0.79	0.57	0.94	0.95	0.43	0.92	0.92	94	99	71	104	106	53	103	102
COLORADO DENVER	19.37	20.79	20.79	17.70	20.97	21.09	6.53	18.78	23.34	111	114	97	114	115	36	103	127
CONNECTICUT BRIDGEPORT	3.95	3.72	3.76	5.99	4.00	3.99	1.72	3.49	6.30	94	95	152	131	101	43	88	162
HARTFORD	4.37	5.29	5.27	4.30	5.49	5.49	1.87	5.15	6.85	122	127	123	127	127	42	119	158
FLORIDA MIAMI	16.30	17.76	19.17	14.59	19.73	20.40	5.59	17.01	19.36	109	114	102	121	126	41	117	119
GEORGIA ATLANTA	10.09	11.85	12.11	17.43	12.40	13.47	0.0	19.49	23.31	117	120	173	123	133	0	185	231
ILLINOIS CHICAGO	25.45	26.97	27.17	20.15	27.04	25.14	0.0	29.30	24.11	106	107	79	106	99	0	119	95
ROCKFORD	1.59	1.49	1.37	0.87	1.54	1.59	3.05	1.39	1.17	94	96	55	100	100	4	87	74
INDIANA EVANSVILLE	2.95	2.65	2.71	1.47	2.92	3.01	1.70	2.28	4.32	90	92	57	101	102	58	77	146
FORT WAYNE	3.51	3.56	3.51	2.53	3.49	3.57	1.77	3.57	3.57	104	100	75	112	110	50	102	105
GARY	4.25	4.59	4.91	3.94	5.21	5.05	1.04	5.49	7.04	115	115	90	123	119	24	134	166
INDIANAPOLIS	9.22	9.65	9.77	9.03	9.75	9.57	1.49	9.59	9.44	98	95	99	106	105	16	105	102
SOUTH BEND	3.29	3.13	3.20	2.65	3.41	3.43	1.57	3.78	4.07	95	97	81	104	104	51	115	124
IOWA DES MOINES	7.03	7.14	7.25	3.14	7.39	7.54	1.73	5.92	*****	102	103	45	105	107	25	84	*****
KANSAS KANSAS CITY	6.62	5.17	5.23	4.04	5.45	5.29	2.00	5.05	7.92	78	75	61	92	93	38	76	118
WICHITA	12.96	12.19	12.35	7.63	13.32	13.44	3.31	11.53	17.47	94	95	59	103	104	26	89	138
KENTUCKY LOUISVILLE	7.34	8.14	8.62	8.73	9.17	9.90	0.52	12.44	11.09	111	115	112	125	127	7	169	158
LOUISIANA NEW ORLEANS	12.20	14.33	14.79	14.25	15.35	15.42	2.89	19.21	20.79	117	121	117	126	126	29	149	170
MARYLAND BALTIMORE	21.38	21.22	21.70	31.59	21.30	21.36	5.32	26.16	29.59	99	101	148	100	100	25	113	138
MASSACHUSETTS BOSTON	8.24	10.39		10.24	9.87	9.07	1.63	9.54	11.02	126	118	124	109	110	20	116	134
SPRINGFIELD	3.02	2.78	2.	2.64	3.03	2.78	1.95	2.57	2.60	92	94	97	101	92	66	85	86
WINCHESTER	2.91	3.04	3.6	2.59	3.34	3.12	1.37	3.34	3.96	104	106	99	115	107	47	115	132
MICHIGAN DETROIT	14.23	14.59	14.37	10.00	15.49	14.09	4.94	15.37	21.76	103	101	70	110	99	35	108	153
FLINT	2.30	2.61	2.29	1.95	2.44	2.42	7.26	3.42	4.06	114	99	85	106	105	11	148	176
GRAND RAPIDS	1.64	1.61	1.42	1.06	1.74	1.51	0.52	1.96	3.24	98	87	64	94	92	32	119	197
MINNESOTA MINNEAPOLIS	8.14	7.66	7.74	7.34	9.34	9.55	1.52	9.65	10.93	94	95	90	102	105	19	119	133
ST PAUL	5.75	5.75	5.71	5.67	6.13	6.31	1.03	5.52	10.69	100	99	98	107	110	18	96	186
MISSISSIPPI JACKSON	6.59	6.95	7.50	5.01	7.93	8.10	0.67	10.14	11.30	105	114	76	120	123	10	156	171
MISSOURI KANSAS CITY	7.49	9.45	8.74	7.57	8.43	8.32	4.39	10.19	11.60	126	117	101	113	111	59	138	155
ST LOUIS	11.42	12.59	13.06	13.67	12.57	11.92	1.01	13.63	23.96	110	114	119	110	104	9	119	205
NEBRASKA LINCOLN	8.93	9.20	9.52	4.54	10.07	9.89	2.31	11.79	13.42	103	107	51	113	111	26	132	150
OMAHA	19.00	15.19	15.95	7.71	17.00	17.22	0.69	19.43	12.59	80	93	41	89	91	4	97	66
NEW JERSEY JERSEY CITY	2.59	2.28	2.23	2.49	2.32	2.39	0.99	2.69	3.99	88	86	96	90	92	38	104	154
NEWARK	5.15	5.64	5.28	4.67	5.88	5.93	4.44	5.01	5.19	109	107	90	114	115	86	97	101
PATERSON	1.75	1.55	1.59	1.52	1.71	1.75	0.63	1.74	2.17	88	91	92	98	100	36	99	124
NEW MEXICO ALBUQUERQUE	29.91	23.73	24.13	15.29	25.44	25.50	12.89	22.73	23.00	82	83	53	88	88	45	79	80

TABLE 7.--AVERAGE DAILY ATTENDANCE (ADA) AND CURRENT EXPENDITURES, BY PURPOSE, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68--CONTINUED

SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1907-08																	
STATE AND CITY	CITY ADA AS PER CENT OF STATE-WIDE ADA	CITY'S EXPENDITURES AS PERCENT OF CURRENT EXPENDITURES AND PURPOSE								INDEX (100)= RATIO OF CITY'S PERCENT OF CURRENT EXPENDITURES AND PURPOSE TO PERCENT OF ADA							
		TOTAL CURRENT	PUPIL TOTAL	SCHOOL ADMIN	INSTRUCTION	SALARY	TRANSF	PLANT	PAINT PLANT	TOTAL CURRENT	PUPIL TOTAL	SCHOOL ADMIN	INSTRUCTION	SALARY	TRANSF	PLANT	PAINT PLANT
NEW YORK																	
ALBANY	0.37	0.39	0.39	0.29	0.41	0.29	0.19	0.23	NA	104	104	99	110	103	49	62	NA
BUFFALO	2.21	1.96	1.96	1.21	1.72	1.99	1.49	1.21	NA	93	99	77	97	94	67	77	NA
NEW YORK CITY	11.16	13.79	14.92	16.59	15.16	16.97	16.56	21.27	NA	109	112	117	113	117	117	118	NA
ROCHESTER	1.24	1.63	1.61	1.25	1.50	1.63	0.85	1.44	NA	105	111	92	110	105	62	98	NA
SYRACUSE	0.93	0.97	0.90	0.55	0.90	0.77	0.31	0.75	NA	96	95	59	86	87	36	81	NA
YONKERS	0.91	0.74	0.77	0.49	0.92	0.90	0.17	0.56	NA	84	97	44	90	48	19	62	NA
NORTH CAROLINA																	
CHARLOTTE	6.89	NA	7.92	6.81	7.99	NA	3.52	9.78	10.97	NA	117	82	118	999999	53	131	151
DURHAM	2.45	NA	3.02	1.93	3.11	NA	0.25	3.95	3.13	NA	114	73	119	999999	11	149	116
OHIO																	
CINCINNATI	2.93	2.99	2.44	1.42	2.47	2.57	2.54	2.44	3.61	102	95	56	99	102	22	97	144
CLEVELAND	3.59	4.32	4.22	4.09	4.22	4.36	1.27	4.32	9.93	121	119	114	118	122	35	121	163
COLUMBUS	6.11	7.37	5.87	6.50	6.51	4.24	1.62	9.93	11.44	116	109	134	103	99	22	141	184
DAYTON	4.67	4.40	4.91	2.23	4.53	4.77	1.99	9.19	5.10	99	101	50	104	107	40	120	114
FALLS CHURCH	2.54	2.92	2.94	2.15	2.91	3.20	1.15	2.96	4.36	115	116	87	119	126	49	112	171
TOLEDO	2.59	2.90	2.92	1.97	2.99	3.14	1.39	3.34	2.11	117	112	76	115	121	54	129	91
WHEELING	1.09	1.23	1.22	0.75	1.20	1.29	0.81	1.53	1.39	114	113	70	111	119	56	141	127
OKLAHOMA																	
OKLAHOMA CITY	11.34	11.02	11.74	6.45	12.45	12.94	1.24	14.94	0.99	97	97	48	110	114	29	132	8
TULSA	11.97	12.54	12.71	17.79	13.55	14.93	7.41	19.51	3.19	104	106	90	113	119	20	155	27
OREGON																	
PORTLAND	15.13	16.55	16.95	41.26	19.77	19.87	4.21	17.17	19.35	121	117	256	117	117	26	106	120
PENNSYLVANIA																	
EAST PITTSBURGH	0.99	0.99	0.99	0.62	0.99	0.97	0.29	1.34	1.41	99	99	63	91	99	28	135	142
HARRISBURG	11.54	13.41	13.59	29.93	19.59	14.55	4.49	11.57	14.97	115	117	250	118	125	58	100	129
PITTSBURGH	3.17	3.77	3.88	4.44	3.94	4.14	0.36	3.93	6.90	119	123	153	124	131	30	121	218
RHODE ISLAND																	
PROVIDENCE	15.75	15.95	15.03	15.33	15.15	15.99	7.17	24.15	20.30	101	102	97	96	96	45	153	129
TENNESSEE																	
CHATTANOOGA	3.02	3.94	3.40	3.36	3.72	3.75	0.19	4.36	5.36	127	113	112	123	124	6	144	178
MEMPHIS	14.06	13.17	13.93	20.42	15.16	15.19	0.16	17.30	13.90	94	98	145	108	108	1	123	98
KNOXVILLE	10.31	11.50	11.66	7.39	12.15	12.09	7.19	15.93	17.66	112	117	72	118	117	70	155	171
TEXAS																	
HOUSTON	1.23	1.05	1.09	0.70	1.19	1.22	0.0	1.47	1.44	99	91	58	100	102	0	123	120
AUSTIN	1.99	1.79	1.92	1.13	1.95	1.99	0.61	2.21	1.24	95	97	92	104	106	22	117	66
CORPUS CHRISTI	1.75	1.55	1.54	1.33	1.70	1.74	0.14	1.75	1.25	88	99	76	97	100	8	100	71
DALLAS	5.49	5.15	5.44	4.50	5.87	5.95	1.30	6.95	6.34	91	93	78	100	101	22	118	108
EL PASO	2.30	2.20	2.26	1.09	2.51	2.55	0.24	2.00	3.43	96	99	49	109	111	11	87	149
FT WORTH	3.12	3.15	3.20	1.97	3.49	3.60	0.66	3.95	4.94	101	103	60	111	115	21	124	155
HOUSTON	8.57	9.67	9.97	5.21	9.95	10.22	3.97	7.42	10.69	102	104	61	112	120	35	87	125
Lubbock	1.32	1.19	1.19	0.72	1.29	1.31	0.13	1.34	1.57	90	90	55	98	100	16	102	119
SAN ANTONIO	2.94	2.40	2.45	1.13	2.67	2.72	0.63	2.60	2.99	92	94	39	91	92	22	88	98
UTAH																	
SALT LAKE CITY	12.01	13.44	13.43	14.55	13.51	13.55	4.63	15.15	14.79	113	114	121	113	114	39	126	123
VIRGINIA																	
NOFOLK	5.30	5.11	4.99	5.97	5.61	5.99	0.0	4.54	5.40	95	92	111	104	109	0	86	100
RICHMOND	4.19	4.77	4.51	6.27	4.85	4.95	0.39	4.89	5.74	114	108	150	116	116	9	112	137
WASHINGTON																	
SEATTLE	11.94	13.56	13.16	10.97	14.29	14.25	4.47	12.98	19.97	114	111	92	120	120	38	109	168
SPokane	4.40	5.07	4.92	4.35	5.37	5.44	1.76	5.02	7.19	113	110	97	120	122	39	112	160
TACOMA	4.67	5.99	5.73	4.77	6.19	6.33	2.18	5.97	10.27	126	123	102	132	135	47	128	220
WISCONSIN																	
MILWAUKEE	3.65	3.46	3.46	3.09	3.97	3.97	1.12	4.04	3.78	95	95	85	106	106	31	111	104
MILWAUKEE	13.34	11.91	12.01	11.99	13.42	14.14	2.37	11.71	18.93	89	90	83	101	106	18	88	142

N.A. = DATA NOT AVAILABLE



TABLE 8.--REVENUE RECEIPTS PER PUPIL, BY SOURCE, AND CURRENT EXPENDITURES PER PUPIL, BY PURPOSE, IN 87  
LARGE-CITY SCHOOL SYSTEMS AND THE STATES IN WHICH LOCATED: UNITED STATES, 1967-68

STATE AND CITY	REVENUE RECEIPTS PER PUPIL										CURRENT EXPENDITURES PER PUPIL						
	TOTAL	LOCAL	STATE	TOTAL	FEDERAL	LOCAL	STATE	FEDERAL	LOCAL	STATE	TOTAL	ADMIN	INSTRUCTION		PUPIL	PLANT	MAINT
													PL 1-5	PL 6-12			
ALABAMA	\$ 444	\$ 114	\$ 275	\$ 39	\$ 51	\$ 3	0	\$ 10	\$ 7	\$ 3	\$ 402	\$ 10	\$ 297	\$ 267	\$ 15	\$ 19	\$ 9
BIRMINGHAM	417	115	245	57	35	4	0	1	11	2	384	9	303	299	0	26	16
CALIFORNIA	922	523	330	70	21	2	\$ 2	15	3	1	650	21	486	455	14	53	23
FRESNO	704	346	322	41	27	0	0	0	1	5	577	12	458	432	5	46	21
LONG BEACH	740	511	233	45	27	0	0	5	2	2	636	20	477	459	7	46	33
LOS ANGELES	808	536	216	55	15	0	0	22	5	3	662	23	503	481	7	56	30
OAKLAND	846	529	233	45	43	0	0	17	3	3	697	18	537	513	4	57	21
SACRAMENTO	747	411	231	54	24	0	0	13	1	4	635	19	491	465	8	58	18
SAN DIEGO	703	336	301	71	16	0	0	42	4	1	625	19	503	477	2	49	16
SAN FRANCISCO	828	570	164	54	42	0	4	13	5	4	704	23	566	534	6	54	32
SAN JOSE	843	535	260	47	24	0	0	1	2	4	643	15	506	481	7	54	24
COLORADO	735	443	174	62	20	1	1	18	6	5	593	21	437	410	18	50	18
DENVER	738	650	104	44	24	1	0	15	0	3	673	20	498	472	7	52	23
CONNECTICUT	867	529	294	44	15	2	0	5	3	5	744	22	549	516	27	59	19
BRIDGEPORT	713	327	263	122	47	1	0	67	5	2	709	33	557	521	12	53	30
HARTFORD	1051	704	46	102	74	1	0	3	4	3	906	26	696	655	11	71	30
FLORIDA	731	315	320	54	30	2	1	13	6	6	556	15	437	407	12	57	16
MIAMI	782	386	262	133	24	1	0	7	9	5	654	15	525	512	5	43	19
GEORGIA	633	178	367	98	37	3	1	10	10	8	490	13	365	328	22	29	13
ATLANTA	690	400	227	63	33	2	0	7	10	12	588	23	449	436	0	54	31
ILLINOIS	1087	825	210	52	27	1	0	4	2	4	688	31	483	441	21	71	22
CHICAGO	978	682	215	92	52	1	0	3	2	3	735	25	513	436	0	82	21
ROCKFORD	818	559	191	29	22	0	0	0	0	4	595	17	481	443	1	61	16
INDIANA	759	432	282	45	20	2	0	3	1	6	623	16	441	426	31	56	18
EVANSVILLE	599	353	215	31	20	1	0	0	0	0	573	9	446	435	18	44	27
FORT WAYNE	746	556	213	22	11	2	0	0	0	5	623	12	493	470	16	57	19
GARY	953	681	213	55	36	3	0	0	0	0	719	15	541	507	8	75	31
INDIANAPOLIS	762	457	255	51	19	3	0	12	5	3	593	16	467	447	5	59	19
SOUTH BEND	712	454	223	30	16	2	0	0	2	0	606	13	458	441	16	65	23
IOWA	706	470	176	55	24	3	0	3	3	7	628	25	444	414	33	75	0
DES MOINES	661	413	191	57	23	3	0	2	12	5	648	11	466	444	8	63	29
KANSAS	771	493	217	71	29	2	0	14	2	6	617	24	447	422	29	53	19
KANSAS CITY	561	362	156	43	28	3	0	0	3	4	488	15	365	337	9	40	23
WICHITA	678	380	223	74	31	1	0	40	0	2	588	14	460	439	7	47	27
KENTUCKY	551	195	264	88	57	2	0	4	2	9	447	15	331	316	25	29	10
LOUISVILLE	659	374	194	91	43	0	0	14	2	8	513	17	414	400	2	49	15
LOUISIANA	682	198	397	87	46	2	1	3	2	10	534	15	390	359	35	29	17
NEW ORLEANS	741	290	335	111	69	4	7	0	0	1	648	18	492	453	8	44	29
MARYLAND	901	488	328	86	24	3	2	29	5	5	699	17	510	477	26	58	26
BALTIMORE	895	462	353	71	42	2	0	9	5	3	709	25	508	476	7	65	36
MASSACHUSETTS	868	590	195	93	26	2	0	14	4	7	705	22	507	465	24	65	19
BOSTON	913	477	282	159	59	1	0	9	14	4	778	27	545	512	5	75	25
SPRINGFIELD	720	486	157	76	38	2	0	9	16	11	659	19	509	429	15	55	16
WORCESTER	908	615	213	80	36	2	0	4	12	4	747	19	580	498	11	74	25
MICHIGAN	850	447	358	45	16	2	0	0	0	0	715	26	490	463	23	69	20
DETROIT	739	379	287	73	35	1	0	2	10	3	722	18	540	458	8	75	31
FLINT	786	463	265	41	21	3	0	0	11	4	708	22	515	486	3	102	35
GRAND RAPIDS	646	320	291	35	25	3	0	0	4	2	619	17	460	426	7	82	40
MINNESOTA	928	410	361	57	26	2	0	3	6	4	694	25	485	440	37	67	15
MINNEAPOLIS	731	481	177	72	44	2	0	0	10	4	660	23	497	462	7	79	20
ST. PAUL	722	412	238	71	35	1	0	13	18	3	690	25	517	484	7	64	28
MISSISSIPPI	471	135	232	105	59	2	1	4	6	11	340	12	249	223	24	21	12
JACKSON	458	242	176	40	22	5	0	0	1	11	387	9	300	274	2	32	21
MISSOURI	767	461	237	65	33	2	1	8	7	6	569	21	412	375	28	46	21
KANSAS CITY	816	565	132	65	33	1	0	21	3	5	666	22	464	417	16	63	32
ST. LOUIS	725	471	182	71	50	1	0	6	4	2	651	26	453	392	2	55	43
NEBRASKA	570	486	27	57	20	2	1	13	5	5	532	22	377	352	18	46	22
LINCOLN	624	548	33	43	9	3	0	12	7	4	567	11	425	389	5	61	33
OMAHA	512	435	29	45	17	1	0	4	11	0	443	9	337	319	1	45	14
NEW JERSEY	922	615	249	54	24	2	0	9	2	4	783	28	532	499	23	63	24
JERSEY CITY	885	598	213	73	51	0	0	0	0	0	672	27	477	460	9	66	37
NEWARK	1032	641	287	105	78	1	0	1	3	0	801	25	607	575	20	62	24
PATERSON	791	506	228	57	57	0	0	0	0	0	709	26	521	498	8	63	30
NEW MEXICO	1281	707	439	135	43	2	10	29	3	7	587	18	419	393	31	45	18
ALBUQUERQUE	572	103	395	70	30	3	0	28	1	5	489	10	369	346	14	36	14

TABLE 8.--REVENUE RECEIPTS PER PUPIL, BY SOURCE, AND CURRENT EXPENDITURES PER PUPIL, BY PURPOSE, IN 87  
LARGE-CITY SCHOOL SYSTEMS AND THE STATES IN WHICH LOCATED: UNITED STATES, 1967-68--CONTINUED

STATE AND CITY	REVENUE RECEIPTS PER PUPIL										CURRENT EXPENDITURES PER PUPIL						
	GENERAL FUND										INSTRUCTION						
	TOTAL	LOCAL	STATE	TOTAL	FSEA	NCEA	PL415	PL276	VOC	ED LUNCH	TOTAL	ADMIN	TOTAL	SALARY	TRANS	PUPIL	MAINT
NEW YORK	1212	600	551	53	25	1	7	3	1	7	742	40	641	611	53	98	0
ALBANY	1250	640	377	163	60	1	0	12	10	4	1038	32	708	529	26	61	29
BUFFALO	991	372	525	94	41	0	0	0	13	3	369	31	556	513	35	76	31
NEW YORK CITY	1267	930	343	54	35	2	0	0	2	5	1108	47	723	686	62	67	27
ROCHESTER	1142	575	369	57	69	2	0	0	2	4	1097	37	705	642	33	96	39
SYRACUSE	1093	452	441	110	69	0	0	0	15	4	851	24	552	504	19	79	32
YONKERS	1061	637	374	50	30	1	0	0	7	4	932	18	578	539	10	60	25
NORTH CAROLINA	0	0	0	0	0	0	0	0	0	0	452	12	345	0	14	23	15
CHAPELHILL	612	253	311	50	30	5	0	0	3	7	529	10	408	376	1	30	22
GREENSBORO	956	212	314	17	20	4	0	0	3	5	516	9	406	374	1	34	17
OHIO	711	470	144	47	19	2	0	4	7	5	577	22	405	369	16	54	15
AKRON	660	466	135	58	26	3	0	0	2	2	556	12	356	375	4	52	21
CINCINNATI	822	553	154	75	37	3	0	2	1	4	680	25	477	450	6	65	24
CLEVELAND	749	571	146	82	38	2	0	1	3	4	627	30	417	365	4	76	27
COLUMBUS	649	555	11	39	25	1	0	0	0	2	582	11	420	374	7	65	17
DAYTON	792	542	139	61	33	2	0	11	0	2	667	19	478	464	7	61	25
TOLDO	755	515	154	66	47	5	0	1	7	2	649	17	466	448	9	70	12
YOUNGSTOWN	701	554	142	55	28	5	0	0	0	3	649	15	448	438	9	76	18
OKLAHOMA	844	608	202	85	39	2	2	20	5	6	487	20	344	315	19	39	28
OKLAHOMA CITY	487	255	170	62	31	3	0	15	2	10	477	10	378	360	5	51	2
TULSA	519	332	139	49	27	3	0	9	3	3	519	18	390	376	4	60	7
OREGON	834	555	205	35	6	2	0	4	7	6	656	20	478	464	26	56	26
PORTLAND	894	601	254	39	9	1	0	6	5	3	767	52	560	543	7	60	31
PENNSYLVANIA	783	343	312	59	27	3	0	4	5	5	660	30	445	401	27	55	20
ERIE	630	379	213	46	36	1	0	0	1	3	594	19	410	393	8	74	28
PHILADELPHIA	884	458	254	137	79	2	0	12	1	1	776	75	531	505	16	55	26
PITTSBURGH	854	503	255	89	24	5	0	0	10	2	810	46	558	524	9	66	43
RHODE ISLAND	766	468	236	61	26	2	0	23	1	4	684	19	497	470	22	64	15
PROVIDENCE	837	500	217	121	87	1	0	10	2	4	696	19	478	451	10	97	19
TENNESSEE	509	164	254	91	46	3	0	7	3	3	432	14	314	293	19	29	11
CHATTANOOGA	618	269	190	140	52	2	0	0	10	7	487	15	392	364	1	42	19
MEMPHIS	457	215	193	50	28	4	0	7	5	4	425	20	339	316	0	35	10
NASHVILLE	514	272	183	59	29	3	0	0	3	8	489	10	370	344	13	44	18
TEXAS	592	251	273	68	31	2	1	11	5	5	523	23	397	372	11	34	15
AMARILLO	562	258	275	29	12	0	0	13	3	0	475	13	396	381	0	42	18
AUSTIN	625	295	281	49	26	3	0	9	2	0	507	21	415	394	2	40	10
CORPUS CHRISTI	534	200	253	75	31	4	0	18	3	0	460	18	387	371	1	34	11
DALLAS	602	353	184	27	14	2	0	3	2	0	488	18	397	377	2	40	16
EL PASO	573	165	285	103	26	3	0	45	4	0	514	11	435	414	1	30	22
FT WORTH	575	276	235	65	22	1	0	22	9	0	537	14	443	430	2	42	23
HOUSTON	596	339	227	30	27	2	0	0	0	0	544	14	464	447	4	30	19
LUBBOCK	500	291	240	43	19	1	0	6	2	0	472	13	390	372	1	35	18
SAN ANTONIO	491	156	254	40	46	1	0	27	1	0	437	9	360	344	2	30	15
UTAH	655	266	319	70	16	2	1	19	1	6	500	12	359	334	12	41	24
SALT LAKE CITY	708	414	231	61	32	1	0	11	3	2	568	14	403	390	5	52	29
VIRGINIA	668	341	240	46	28	2	1	23	9	6	535	11	403	366	20	37	20
NORFOLK	663	365	194	103	27	2	3	51	5	5	494	12	415	399	0	31	20
RICHMOND	707	455	140	72	55	2	0	5	0	7	576	16	468	424	2	41	28
WASHINGTON	801	247	454	60	17	2	1	13	3	4	668	20	477	429	26	57	19
SEATTLE	818	457	313	47	21	2	0	6	2	4	741	19	574	515	10	63	31
SPOKANE	783	334	405	43	23	2	0	6	2	6	732	20	570	524	10	64	30
TACOMA	873	314	461	59	33	5	0	10	7	4	819	21	631	581	12	73	41
WISCONSIN	838	557	239	44	21	2	0	2	1	6	680	21	470	431	41	59	22
MADISON	720	407	75	30	23	3	0	6	2	5	646	18	459	457	13	66	23
MILWAUKEE	833	679	120	34	20	2	0	2	2	4	612	17	473	456	7	52	31
DIST. COLUMBIA	1015	752	0	263	49	2	0	41	6	6	822	24	603	556	6	79	36

Table 9.--Selected indicators of the ability of support education for 25 large-city school systems compared with the statewide totals: United States, 1967-68

State and city	1	Assessed valuation as percent of State assessed valuation										Index number (ratio of columns 3-7 to column 2)			
		Average daily attendance as percent of State ADA	Property tax for education as percent of State property tax for education	Unadjusted	Only	Adjusted for assessment ratio-- And noneducational use of property tax general revenues			7	8	9	10	11	12	
						5	6								
AL Birmingham	8.01	9.23	14.04	11.22	9.70	12.79	115	175	140	121	160				
CA Oakland	1.44	1.63	1.78	2.39	2.74	2.49	113	118	166	190	173				
San Diego	3.23	2.42	2.62	2.26	3.15	2.73	75	80	70	97	85				
San Francisco	2.52	2.82	4.13	8.39	4.62	4.53	112	163	333	184	180				
CO Denver	18.32	31.34	28.13	26.47	29.70	25.15	171	153	145	162	138				
IL Chicago	25.45	24.76	28.14	32.33	29.90	27.16	97	110	127	117	107				
Rockford	1.59	1.47	1.62	1.26	1.56	1.60	92	101	79	98	100				
IN Gary	4.25	5.30	3.38	5.04	5.64	6.25	125	78	119	133	147				
Indianapolis	9.22	10.09	9.47	7.98	7.76	8.14	109	102	87	84	89				
KY Louisville	7.34	15.43	12.87	12.70	11.39	6.60	210	174	173	155	90				
LA New Orleans	12.20	32.08	23.51	18.52	22.70	16.85	263	193	151	185	137				
MI Detroit	14.23	13.38	21.41	14.30	11.31	9.87	94	150	101	79	70				
Flint	2.30	3.25	3.70	2.28	2.99	1.98	141	157	99	130	86				
Grand Rapids	1.64	1.60	2.21	1.69	1.60	1.50	98	134	103	98	92				
MN Minneapolis	8.14	10.50	16.03	17.85	17.82	17.31	129	197	219	219	212				
St. Paul	5.75	6.54	9.56	12.29	11.11	11.18	114	165	213	193	193				
MO St. Louis	11.42	13.91	18.82	14.35	12.72	9.47	123	165	126	111	83				
PA Erie	.99	1.31	.92	1.07	1.09	1.01	132	91	108	110	102				
Philadelphia	11.56	17.33	25.28	14.17	12.60	8.22	150	218	123	109	71				
Pittsburgh	3.17	4.89	7.09	5.67	4.86	4.37	154	221	178	153	137				
UT Salt Lake City	12.01	19.15	19.75	18.82	19.87	18.26	160	164	157	166	152				
WA Seattle	11.86	22.88	19.58	20.70	24.50	22.98	193	164	174	207	194				
Spokane	4.49	5.99	4.65	3.31	4.20	4.60	133	102	74	94	103				
Tacoma	4.67	5.45	4.18	4.18	5.04	4.47	117	88	90	108	96				
WI Milwaukee	13.34	26.75	14.89	16.65	24.20	23.64	201	111	125	181	177				

Table 10.--Revenues received from State for 25 large-city school systems as percent of statewide totals: United States, 1967-68

State and city	Actual	If distributed according to--	
		Flat Grant model (equal to ADA)	Equalization model (based on city's ability to support education)
1	2	3	4
AL Birmingham	7.12	8.01	7.32
CA Oakland	1.02	1.44	0
San Diego	2.95	3.23	3.38
San Francisco	1.25	2.52	0
CO Denver	10.96	18.32	0
IL Chicago	26.03	25.45	8.52
Rockford	1.44	1.59	1.72
IN Gary	3.22	4.25	2.09
Indianapolis	8.34	9.22	11.48
KY Louisville	5.31	7.34	4.78
LA New Orleans	10.43	12.20	6.97
MI Detroit	11.42	14.23	17.98
Flint	1.83	2.30	1.43
Grand Rapids	1.34	1.64	1.68
MN Minneapolis	4.00	8.14	0
St. Paul	3.79	5.75	0
MO St. Louis	8.79	11.42	8.96
PA Erie	.64	.99	.87
Philadelphia	10.25	11.56	10.32
Pittsburgh	2.53	3.17	1.18
UT Salt Lake City	8.70	12.01	5.41
WA Seattle	8.19	11.86	3.85
Spokane	4.00	4.49	4.66
Tacoma	4.74	4.67	4.43
WI Milwaukee	10.34	13.34	0

## APPENDIXES

- A - Source and Reliability of the Data
- B - Formula for the Equalization Model
- C - Supplemental Tables

## Appendix A

### SOURCE AND RELIABILITY OF THE DATA

#### Selection of the 87 Cities

For this study it was necessary to select large cities that were coterminous or nearly so with the school systems serving them. Eighty-six of the Nation's largest cities met this criterion. In addition Miami, Fla., which is not coterminous with the Dade County school system, was added. However, for two cities--Charlotte and Greensboro, N. C.--no State data were available, and for Washington, D. C., State data obviously did not exist.

Data for all 87 cities are presented in tables 1, 2, and 8. Only the 84 cities for which State data were available could be analyzed in tables 3 through 7. Of the 84, Miami should be viewed with the consideration that the data actually cover the entire Dade County school system.

#### Sources of the Data

##### Tables 1-8

Revenue and expenditure data for local education agencies in this report are derived from the 1967-68 Elementary-Secondary General Information Survey (ELSEGIS), a cooperative survey system developed jointly by the National Center for Educational Statistics of the U. S. Office of Education and the Committee on Educational Data Systems (CEDS) of the Council of Chief State School Officers.

Although the ELSEGIS financial questionnaire goes to only a representative sample of the Nation's school systems, the sample was designed to include all of the Nation's largest school districts (those with enrollments of 25,000 or more). The survey instrument used to collect the financial data for ELSEGIS is shown at the end of this appendix. Most of the data were collected between April and September of 1969. States had the option either of providing the data from records in their own files or of forwarding the form to the local school systems for completion. All but six States were able to complete the reports from their own records.

Financial data for each State are derived from the State School Systems survey of all State education agencies conducted biennially by NCES. The State School Systems survey instrument is shown at the end of this appendix. The 1967-68 data from the State education agencies were collected between February and December 1969.



Published reports from both the 1967-68 ELSEGIS survey and the State School Systems survey have been issued. For this report, both survey instruments were carefully reviewed so that data items selected for comparison were compatible. The terms and definitions in both survey instruments were designed to agree with the categories and terminology of U.S. Office of Education, The Common Core of State Educational Information, State Educational Records and Reports Series: Handbook I (reprinted 1960), and Financial Accounting for State and Local School Systems, Handbook II, (reprinted in 1966), OE-22017, Washington, D. C.: U. S. Government Printing Office.

#### Tables 9 and 10

Wealth and tax effort could be analyzed for only those city school systems that were fiscally independent and yet coterminous with the city government jurisdictions. In this study, 25 of the 87 city school systems were not fiscally independent governmental units. An additional 33 school systems were not coterminous with the city government as required for these purposes. Information on wealth and tax effort was incomplete for another four school systems. Thus, only 25 city school systems and their States were included in tables 9 and 10. Excluded city school systems were:

#### Fiscally dependent school systems:

Connecticut	New Jersey	Rhode Island
Bridgeport	Jersey City	Providence
Hartford	Newark	
	Paterson	
District of Columbia	New York	Tennessee
	Albany	Chattanooga
	Buffalo	Memphis
Maryland	New York City	Nashville
Baltimore	Rochester	
	Syracuse	Virginia
	Yonkers	Norfolk
		Richmond
Massachusetts	North Carolina	
Boston	Charlotte	Wisconsin
Springfield	Greensboro	Madison
Worcester		

Noncoterminous school systems:

California	Mississippi	Oklahoma
Fresno	Jackson	Oklahoma City
Long Beach		Tulsa
Los Angeles	Missouri	
Sacramento	Kansas City	Oregon
San Jose		Portland
	Nebraska	
Florida	Lincoln	Texas
Miami	Omaha	Corpus Christi
		Dallas
Indiana	New Mexico	El Paso
Evansville	Albuquerque	Fort Worth
Fort Wayne		Houston
South Bend	Ohio	San Antonio
	Akron	
Iowa	Cleveland	
Des Moines	Cincinnati	
	Columbus	
Kansas	Dayton	
Kansas City	Toledo	
Wichita	Youngstown	

School systems for which complete data were not available:

Georgia	Texas
Atlanta	Amarillo
	Austin
	Lubbock

Data for the 25 school systems and their States for assessed valuation, sales assessment ratio, revenue from the property tax, and educational and noneducational expenditures from property tax and from general revenue were derived from the reports of the 1967 Census of Governments published by the Bureau of the Census.

Reliability of the data

Since the data in this report are derived from a number of different sources, some minor inconsistencies may exist from table to table. These differences should not, however, affect the main comparisons nor alter the major conclusions.

Although both ELSEGIS and State School Systems data are carefully edited, the possibility of errors in the data cannot be ignored. An error in the data would cause an error in an index number. An index number in the range of 90 to 110 should be viewed with the realization that a significant error might change a low (below 100) index to a high (100 or above) index and vice versa. Therefore, if an error exists in a data item for a given city and the related index number is close to 100, the city may have been classified incorrectly in tables A, G, or H. Again, this would not affect the overall statements and conclusions of this report.

STATE ELEMENTARY AND SECONDARY SCHOOL STATISTICS, 1967-68

FOR THE YEAR ENDING		STATE (or Territory)	
June 30, (or), 1968			
REPORT PREPARED BY (Name)		TITLE	
TELEPHONE	AREA CODE	NUMBER	EXTENSION

PART II - FINANCE

INSTRUCTIONS AND DEFINITIONS OF TERMS

This report-form is designed to collect basic financial data for public school systems for all levels of government (State, intermediate, and local) involved in educational activities. The report-form for the 1967-68 school year is substantially the same as the one employed in the preceding biennial survey (1965-66 school year), and conforms to the items and definitions in Handbook I, *The Common Core of State Educational Information*, Office of Education Bulletin 1953, No. 8. Handbook I therefore serves as the basic manual of instructions for this report. It is essential that the definitions and explanations in this Handbook be observed (unless otherwise noted) in order that the reports from the various States may be comparable. In a few instances, modifications in terminology were made to reflect the definitions in Handbook II, *Financial Accounting for Local and State School Systems*.

Please note that each table contains numbers in parentheses, generally appearing next to lines or at the heads of columns. These numbers correspond to item numbers in Handbook I and in several cases to item numbers in Handbook II and have been inserted for ready reference to more complete definitions of items contained in these Handbooks. Headnotes have been provided in a number of tables calling attention to pages in Handbook I containing particularly pertinent discussions of items in the tables in question. Attention is also called to the Glossary of Terms on pages 1-16 of Handbook I, which contains the definitions of general terms that are used in many different items.

Every effort should be made to furnish figures for *all* items pertinent to your State. Where exact information is not available for any item, carefully made estimates are acceptable, provided they are labeled as such ("EST."). Aggregates may be entered in certain cases if detailed breakdowns are not available. Enter "N. App." in any cell which does not apply to your State, and a zero (0) where the amount to be reported is zero. If an item is pertinent to your State but data are not available and estimates cannot be made, enter "N.A.". *Do not leave any table or cell blank.*

It should be noted that the expenditure data on salaries required for various categories of personnel in Part II of the report correspond to equivalent personnel items in Part I, and that the standard definitions of such items in Handbook I apply to both types of data.

Please explain *abnormal* increases or decreases from the amounts reported in previous years or major changes in organization or procedures which would substantially affect the data reported.

Numbers in parentheses ( ), generally appearing next to line items or at the heads of columns, refer to items in Handbook I which contain fuller explanations of terms used.

TABLE 19.--RECEIPTS FOR ADMINISTRATION BY THE STATE BOARD AND STATE DEPARTMENT OF EDUCATION INCLUDING THE VOCATIONAL BOARD AND DEPARTMENT EVEN WHEN ORGANIZED SEPARATELY

NOTE: Do NOT include money received for distribution to intermediate or local units or for vocational teacher training and vocational rehabilitation

Source of receipts for State administration	Amount
1. Receipts for State administration of all programs	
a. From the Federal Government	
(1) Vocational education . . . . . (16)	\$ _____
(2) NDEA Titles . . . . .	_____
(3) ESEA Titles . . . . .	_____
(4) School lunch . . . . .	_____
Other Federal programs (Specify program)	
(5) _____	_____
(6) _____	_____
(7) _____	_____
(8) _____	_____
(9) Other receipts (money for Indian education, money derived from Federal forest reserves, etc.) . . . . . (17)	_____
Total Federal (sum of a(1) through a(9)) . . . . .	\$ _____
b. From the State	
(1) Appropriations for regular programs . . . . . (18)	_____
(2) Appropriations for emergency programs . . . . . (22)	_____
(3) Fees collected by State department of education for services . . . . . (20)	_____
(4) Other receipts . . . . . (19)	_____
Total State (sum of b(1) through b(4)) . . . . .	\$ _____
c. Philanthropic (money applied to State department functions) . . . . . (21)	\$ _____
Total receipts for State administration (sum of a through c) . . . . .	\$ _____

TABLE 20.--EXPENDITURES FOR ADMINISTRATION BY THE STATE BOARD OF EDUCATION AND THE STATE BOARD FOR VOCATIONAL EDUCATION

NOTE: See explanations on pages 22 and 24 in Handbook I

Type of expenditure	Amount
1. Expenditures for regular programs	
a. Expenses of board members (travel, per diem, or other compensation) (23)(43)	\$ _____
b. Compensation of persons hired for occasional consultative and advisory services . . . . . (24)(44)	_____
c. Salaries	
(1) Educational services and other professional personnel . . . . . (25)(45)	_____
(2) Secretarial and clerical personnel . . . . . (26)(46)	_____
(3) Plant operation and maintenance personnel . . . . . (27)(47)	_____
d. Travel for members of the staff . . . . . (28)(48)	_____
e. Fixed charges (rent, insurance, etc.) . . . . . (29)(49)	_____
f. Supplies, materials, printing, and other expenses . . . . . (30)(50)	_____
2. Expenditures for emergency programs, by name of program: 1/	
_____ (31)(51)	_____
Total expenditures (sum of 1 and 2) . . . . .	\$ _____

1/ If several programs are involved, please list on a separate sheet and insert total for this item.

TABLE 21.--EXPENDITURES FOR ADMINISTRATION BY THE STATE DEPARTMENT OF EDUCATION  
AND MISCELLANEOUS STATE EXPENDITURES FOR EDUCATION

NOTE: Exclude funds which were distributed by the State to local units, and funds expended by the State as a basic administrative unit for schools directly operated by the State.

Type of expenditure	Amount
<b>A. Expenditures for Administration by the State Department of Education</b>	
<b>1. Expenditures for regular programs:</b>	
<b>a. Salaries</b>	
(1) Chief State school officer..... (32)	\$ _____
(2) Departmental staff who administer department and/or provide educational services to schools on statewide basis..... (33)	_____
(3) Other personnel who help to provide both direct and indirect educational services to schools on statewide basis..... (34)	_____
(4) Personnel who provide educational services to schools in specific regions or districts of the State..... (35)	_____
(5) Secretarial and clerical assistants to departmental management and service personnel..... (36)	_____
(6) Plant operation and maintenance personnel..... (37)	_____
(7) Personnel for supplementary services such as State library, museum, teacher retirement, teacher placement, etc. .... (38)	_____
TOTAL [(sum of (1) through (7)).....	\$ _____
b. Travel for members of the staff..... (39)	_____
c. Fixed charges (rent, insurance, etc.)..... (40)	_____
d. Supplies, materials, printing, and other expenses..... (41)	_____
<b>2. Expenditures for emergency programs, by name of program (42):</b>	
a. _____	_____
b. _____	_____
Total Expenditures for Administration (sum of 1 and 2).....	\$ _____

NOTE: Any expenditures by State agencies for local public school purposes are to be included with local expenditures in the proper section and item of tables 24 through 34, i. e. State payments of the EMPLOYER'S share of teacher retirement and/or social security should be added into current expense for fixed charges, Table 28.

The total of any such payments would be added to local revenue receipts from State sources, Table 23, item 1b(5).

TABLE 22--RECEIPTS, TRANSFERS, AND EXPENDITURES OF COUNTY OR OTHER INTERMEDIATE ADMINISTRATIVE UNITS FOR USE IN ADMINISTRATION OF INTERMEDIATE UNIT

NOTE: Report here only receipts and expenditures which will not be reported as receipts and expenditures of the State department of education or of the local basic administrative units. In many cases these receipts and expenditures will be from general county funds for the county board of education and county superintendent's office. See also explanation on page 27 and pages 29 - 31 in Handbook I.

Receipts, transfers, and expenditures, by type	Amount
1. Source of receipts for administration of intermediate unit	
a. From the Federal Government.....	
b. From the State..... (78)	\$
c. From local or county taxation and appropriations..... (79)	
d. Other sources (specify)..... (80)	
TOTAL RECEIPTS (sum of a, b, c, and d) ..... (81)	\$
2. Transfers from other administrative units for services rendered..... (82)	
3. Current expense	
a. Compensation of board of education members (salaries, per diem, and travel)..... (83)	
b. Compensation for occasional consultative and advisory services..... (84)	
c. Salaries	
(1) Superintendent and other administrative staff..... (85)	
(2) Instructional personnel (consultants, counselors, psychologists, etc.)..... (86)	
(3) Attendance personnel (including visiting teachers)..... (87)	
(4) Health personnel..... (88)	
(5) Secretarial and clerical personnel..... (89)	
(6) Other employed personnel..... (90)	
d. Travel for superintendent and his staff..... (91)	
e. Fixed charges (rent, insurance, etc.)..... (92)	
f. Supplies, materials, printing, and other expenses..... (94)	
TOTAL CURRENT EXPENSE (sum of 3a through 3f)..... (95)	\$
4. Transfers to other intermediate administrative units for services rendered..... (96)	

NOTE: Any expenditures by intermediate agencies for public school purposes at the local level should be included with local expenditures in the proper section and item of tables 24 through 34. The total of such payments should also be added to local revenue receipts from intermediate sources, Table 23, item 1c(5).





NOTE: Tables 24 thru 34 of this report include all expenditures for public elementary and secondary schools at the local level by State, intermediate, and/or local education agencies.

TABLE 24--CURRENT EXPENSE FOR INSTRUCTION IN REGULAR FULL-TIME PUBLIC  
ELEMENTARY AND SECONDARY DAY SCHOOLS

NOTE: The categories of personnel in this table correspond to those used for reporting personnel in Part I of this report ("Administrative Units, Personnel, and Pupils"). In completing this report, it is essential that the categories of personnel in Parts I and II be identical.  
In reporting salaries, show total amounts--BEFORE deductions for social security, retirement, etc.  
See also explanation on pages 61-66 of Handbook I.

Type of expenditure	Amount
1. Salaries of instructional staff	
a. Principals (including assistant principals and administrative deans) (278-280)	\$
b. Supervisors of instruction or consultants (general or subject, including school library and audiovisual)..... (281-283)	
c. Teachers and other nonsupervisory instructional staff	
(1) Classroom teachers <sup>1/</sup>	
(a) Serving elementary only (including nursery schools and kindergartens)..... (284)	
(b) Serving secondary only ..... (285)	
Total classroom teachers.....	\$
(2) School librarians..... (286-288)	
(3) Guidance and counseling personnel..... (289-290)	
(4) Psychological personnel (psychologists and psychometrists)..... (291)	
(5) Other nonsupervisory instructional personnel (e.g. audiovisual instructors, television instructors, etc.)	
Type of position .....	
TOTAL TEACHERS AND OTHER NONSUPERVISORY INSTRUCTIONAL STAFF (sum of c.(1) thru c.(5)).....	\$
TOTAL INSTRUCTIONAL STAFF (sum of 1.a thru 1.c).....	\$
2. Salaries of secretarial and clerical assistants to instructional personnel..... (292)	
3. Salaries of teacher aides <sup>2/</sup> .....	
4. Textbooks, including those purchased by State and intermediate units for distribution to local administrative units. . . . . (293)	
5. Regular or incidental purchases of school library books and periodicals <sup>3/</sup> (294)	
6. Teaching supplies (workbooks, paper, chalk, etc.) ... (295)	
7. Other instructional supplies and expenses (including travel by instructional staff, graduation expenses, etc.).. (296)	
TOTAL INSTRUCTIONAL EXPENSES (sum of 1 thru 7)..... (297)	\$
8. Calculate an average salary for the total instructional staff by dividing total salaries paid (sum of 1a thru 1c in this table) by the total number of instructional staff (GRAND TOTAL, Table 5).....	
PLEASE EXPLAIN ANY DIFFERENCE BETWEEN THIS FIGURE AND STATE AVERAGE INSTRUCTIONAL SALARY COMPUTED BY YOUR USUAL METHOD.	

<sup>1/</sup> Include salaries of teachers of homebound and substitute teachers.

<sup>2/</sup> Include salaries of staff members who perform activities of a nonteaching nature who are not classified as professional educational, but which assist a staff member to perform professional educational teaching assignments.

<sup>3/</sup> Include expenditures for audiovisual materials.

TABLE 25.--CURRENT EXPENSE FOR ADMINISTRATION (General Control) <sup>1/</sup> IN REGULAR FULL-TIME PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

NOTE: See explanation on pages 61-63 in HANDBOOK I

Type of expenditure	Amount
1. Compensation of board of education members of local basic administrative units....(273)	\$ _____
2. Salaries of administrative personnel (including business administrators).....(274)	_____
3. Salaries of secretarial and clerical assistants to administrative personnel.....(275)	_____
4. Supplies and other administration expenses.....(276)	_____
Total Administration.....(277)	\$ _____

<sup>1/</sup> Administration expenditures include those for the central office staff for administration and all general control which is system-wide and not confined to one school, subject, or narrow phase of school services.

\* \* \* \* \*

TABLE 26.--CURRENT EXPENSE FOR OTHER SCHOOL SERVICES IN REGULAR FULL-TIME PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS

Type of expenditure	Amount
1. Attendance services	
a. Salaries of attendance officers, visiting teachers, and clerical staff.....(298)	\$ _____
b. Supplies and other expenses for attendance services.....(299)	_____
Total Attendance Services.....	\$ _____
2. Health services provided by the school administrative unit	
a. Salaries (including secretarial and clerical assistants).....(300)	_____
b. Supplies and other expenses for health services.....(301)	_____
Total Health Services.....	\$ _____
3. Transportation services for public school pupils	
a. Salaries of transportation employees.....(303)	_____
b. Replacement of vehicles <sup>1/</sup> .....	_____
c. Supplies, maintenance, and garage operation and maintenance.....(304)	_____
d. Transportation insurance.....(305)	_____
e. Contracted services.....(306)	_____
f. Fares furnished pupils for public buses and streetcars.....(307)	_____
g. Payments in lieu of transportation.....(308)	_____
Total Transportation Services.....	\$ _____
4. Food services (Do not include total expenditures for operating the school lunch and milk programs but only the cash reimbursements or subsidy received from Federal, State, and local sources plus the value of commodities distributed by the U. S. Department of Agriculture.).....(309)	_____
5. Miscellaneous school services <sup>2/</sup> .....	_____
Total Current Expense for Other School Services (sum of 1, 2, 3, 4, and 5).....(311)	\$ _____
6. Expenditures by public agencies other than the school administrative unit for health services to public schools.....(302)	_____

<sup>1/</sup> Report here only the piece-for-piece replacement of a complete unit of equipment by another complete unit of equipment serving the same purpose in the same way. (See item 530 in Handbook II.)

<sup>2/</sup> Other school services to be included here are direct expenditures or deficits for extracurricular activities for pupils (if paid from school funds) and any other services for public school pupils not included elsewhere.

TABLE 27.--CURRENT EXPENSE FOR OPERATION AND MAINTENANCE OF PLANT IN REGULAR FULL-TIME PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS

NOTE: See explanation under "Operation of Plant," page 68, and under "Maintenance of Plant," page 69, in Handbook I.

Type of expenditure	Amount
1. Operation of plant	
a. Salaries..... (312)	\$
b. Fuel or heat..... (313)	
c. Utilities, except fuel..... (314)	
d. Supplies..... (315)	
e. Other expenses for operation of plant..... (316)	
Total Plant Operation..... (317)	\$
2. Maintenance of plant (repair of plant and repair and replacement of equipment, except transportation equipment)	
a. Salaries..... (318)	
b. Supplies, expenses, and contractual service..... (319)	
Total Plant Maintenance..... (320)	\$

\*\*\*\*\*

TABLE 28.--CURRENT EXPENSE FOR FIXED CHARGES IN REGULAR FULL-TIME PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS

Type of expenditure	Amount
1. Fixed charges allocated to pupil costs	
a. School board (employer) contributions to retirement funds and social security, and direct pensions <sup>1/</sup> ..... (321)	\$
b. Insurance and judgments (premiums, injury compensation, etc.)..... (322)	
c. Rent (exclude rental payments to schoolhousing authorities)..... (323)	
d. Interest on current loans <sup>2/</sup> ..... (324)	
e. Other fixed charges allocated to pupil costs..... (324)	
Local Fixed Charges Allocated to Pupil Costs.....	\$
2. State payments for local employer's share of retirement (not in 1a).....	
3. Intermediate agency payments for local employer's share of retirement (not in 1a).....	
Total Fixed Charges Allocated to Pupil Costs.....	\$
4. Fixed charges not allocated to pupil costs <sup>3/</sup> (please attach explanatory note)..... (325)	
Total Fixed Charges Expended At the Local Level.....	\$

<sup>1/</sup> Do not include employee contributions deducted from salaries as these are included as part of salaries.  
<sup>2/</sup> Includes payments of interest on money borrowed and paid back during the same fiscal year and on registered warrants. (See item 840 in Handbook II.)

<sup>3/</sup> Refunds of taxes, refunds of tuition, refunds of transportation charges, etc., should be treated as statements on income for reporting purposes; but if they have to be accounted for separately, they should be included here.

TABLE 29.--CURRENT EXPENSE FOR COMMUNITY SERVICES PROVIDED BY LOCAL BASIC ADMINISTRATIVE UNITS

Type of expenditure	Amount
1. Public libraries operated by local basic administrative units	
a. Salaries..... (328)	\$ _____
b. Supplies and other expenses..... (329)	_____
Total Public Libraries.....	\$ _____
2. Expenditures for nonpublic schools where authorized by State law	
a. Textbooks..... (330)	_____
b. School supplies..... (331)	_____
c. Transportation..... (332)	_____
d. Health services..... (333)	_____
e. Other expenditures for services provided to nonpublic schools..... (334)	_____
Total Nonpublic Schools.....	\$ _____
3. Other community services (community center, recreation, services to indigent pupils, etc.)..... (335)	_____
Total Community Services (sum of 1, 2, and 3)..... (336)	\$ _____

\*\*\*\*\*

TABLE 30.--CURRENT EXPENSE FOR PUBLIC SUMMER ELEMENTARY AND SECONDARY DAY SCHOOLS, SUMMER 1967

Type of expenditure	Amount
1. Salaries..... (337)	\$ _____
2. Supplies and other expenses..... (338)	_____
Total Summer Schools..... (339)	\$ _____

\*\*\*\*\*

TABLE 31.--CURRENT EXPENSE FOR ADULT EDUCATION AND PUBLIC COMMUNITY COLLEGES <sup>1/</sup>

NOTE: Expenditures apply to programs reported in tables 12 and 13 of Part I. See explanation on pages 72-73 in Handbook I

Type of expenditure	Amount	
	Adult education	Community colleges
1. Salaries		
a. Instructional personnel..... (340)	\$ _____	(345) \$ _____
b. Noninstructional personnel..... (341)	_____	(346) _____
Total Salaries.....	\$ _____	\$ _____
2. Supplies and other expenses		
a. Instructional supplies and expenses..... (342)	_____	(347) _____
b. Noninstructional supplies and expenses..... (343)	_____	(348) _____
Total Supplies and Other Expenses.....	\$ _____	\$ _____
Total Current Expense (sum of 1 and 2)..... (344)	\$ _____	(349) \$ _____

<sup>1/</sup> Include only those programs operated by local basic administrative units (not under the jurisdiction of a separate board for higher education or a 4-year institution of higher education).

TABLE 32.--CAPITAL OUTLAY FOR PUBLIC ELEMENTARY, SECONDARY, ADULT, AND COMMUNITY COLLEGE PROGRAMS OF EDUCATION (Include all expenditures for capital outlay during the year regardless of when the building is completed )

NOTE: See explanation on pages 73-75 in Handbook I

Type of expenditure	Expenditures by--	
	Local school districts (from all funds)	Other agencies <sup>1/</sup>
1. Land and buildings		
a. Sites.....	(351) \$	\$
b. New buildings and additions to buildings.....	(352)	
c. Remodeling or improvement of buildings.....	(353)	
2. Equipment (initial or additional equipment rather than replacements)		
a. Library books (for new school library and large or special additions).....	(354)	
b. Furniture and equipment (excluding transportation)....	(355)	
c. Publicly owned vehicles and other transportation equipment.....	(356)	
Total Capital Outlay.....	(357) \$	\$

<sup>1/</sup> Include capital outlay of State and local schoolhousing authorities; also expenditures by city, town, and other governmental units which build schools directly and whose financial transactions are therefore not recorded in school district accounts.

\*\*\*\*\*

TABLE 33.--DEBT SERVICE FOR PUBLIC ELEMENTARY, SECONDARY, ADULT, AND COMMUNITY COLLEGE PROGRAMS OF EDUCATION

NOTE: The numbers in brackets [ ] refer to items in Handbook II, Financial Accounting for Local and State School Systems, Office of Education Bulletin 1-57, No. 4, which contains an explanation of the expenditure items.

Expenditure	Payments from current funds	Payments from other funds
1. Redemption of school bonds		
a. Payments from current funds to retire serial bonds.. (358)	\$	\$ XXXX
b. Payments from sinking funds <sup>1/</sup> to retire bonds..... (359)	XXXX	
c. Payments from issue of new bonds to retire old bonds (360)	XXXX	
2. Redemption of short-term loans..... [310-b]		XXXX
3. Redemption of long-term (nonbonded) loans..... [310-c]		XXXX
4. Payments of warrants or bills of preceding fiscal year (363)		XXXX
5. Interest on short-term loans..... [320-b]		XXXX
6. Interest on long-term (nonbonded) loans..... [320-c]		XXXX
7. Interest on bonds		
a. Payments from current funds for interest on serial bonds..... (365)		XXXX
b. Payments from sinking funds <sup>1/</sup> for interest on bonds (366)	XXXX	
8. Expenditures to schoolhousing authority or similar agency		
a. Principal..... [340-a]		XXXX
b. Interest..... [340-b]		XXXX
9. Payments into sinking funds <sup>1/</sup> from current funds..... (361)		XXXX
10. Other debt service..... (367)		XXXX
Total.....	(368)	(369)

<sup>1/</sup> Definition of sinking fund -- Money which has been set aside or invested for the definite purpose of meeting payments on debts at some future time. It is usually a fund set up for the purpose of accumulating money over a period of years in order to have money available for the redemption of long-term obligations at the date of maturity. Payments from interest funds and bond funds should be reported as payments from current funds.

TABLE 34.--RECAPITULATION OF EXPENDITURES, BALANCES AT END OF YEAR, AND TRANSFERS TO OTHER LOCAL BASIC ADMINISTRATIVE UNITS

Type of expenditure	Amount
1. Current expense	
a. For full-time elementary and secondary day schools	
(1) Administration (from table 25) .....	(277)
(2) Instruction (from table 24) .....	(297)
(3) Other school services (from table 26) .....	(311)
(4) Operation of plant (from table 27) .....	(317)
(5) Maintenance of plant (from table 27) .....	(320)
(6) Fixed charges (from table 28) .....	(326)
Total (1) thru (6) .....	\$
b. For community services (from table 29) .....	(336)
c. For summer schools (from table 30) .....	(339)
d. For adult education (from table 31) .....	(344)
e. For community colleges (from table 31) .....	(349)
TOTAL CURRENT EXPENSE FOR ALL SCHOOLS (sum of a, thru e) ....	\$
2. Capital outlay by local school districts (from table 32) .....	(357)
3. Debt service from current funds (from table 33) .....	(368)
TOTAL EXPENDITURES FOR ALL SCHOOLS (sum of 1, thru 3) .....	\$
4. Balances at end of year	
a. For current operation .....	(370)
b. For reserve for capital outlay including capital reserve funds .....	(371)
c. For serial bond interest and redemption .....	(372)
TOTAL BALANCES AT END OF YEAR .....	(373)
GRAND TOTAL EXPENDITURES AND BALANCES .....	\$
5. Transfers to other administrative units	
a. Transfers to other administrative units in the State .....	(374)
b. Transfers to administrative units in another State .....	(375)
TOTAL TRANSFERS TO OTHER ADMINISTRATIVE UNITS .....	\$
6. Tuition to nonpublic schools .....	(376)

TABLE 35.--COST OF SCHOOL PROPERTY OF LOCAL BASIC ADMINISTRATIVE UNITS <sup>1/</sup>

Sites	Buildings	Equipment	Total
\$	\$	\$	\$

<sup>1/</sup> Report original cost plus cost of all additions and alterations. If this total cost is not available, state basis of the values reported: insurance \_\_\_\_\_; replacement \_\_\_\_\_; other (specify) \_\_\_\_\_. Include original cost of all publicly owned buildings in use by public school system regardless of how paid for or legal ownership. The figure desired is the total amount of money that has been invested in the plant.



TABLE 36...STATUS OF SCHOOL BONDS AND OTHER INDEBTEDNESS OF LOCAL BASIC ADMINISTRATIVE UNITS

Account	Amount
1. Amount of bonds outstanding at beginning of year..... (377)	\$
2. Amount of bonds issued during year	
a. For new capital outlay..... (378)	
b. For funding current or floating indebtedness..... (379)	
c. For refunding bonds..... (380)	
3. Total bonds outstanding at beginning of year plus bonds issued during year (sum of 1, 2a, 2b, and 2c)..... (381)	
4. Total bonds retired during year..... (382)	
5. Bonds outstanding at end of year (3 minus 4)..... (383)	
6. Nonbonded indebtedness at end of year..... (384)	
7. Total indebtedness at end of year (sum of 5 and 6)..... (385)	
8. Total amount in school sinking funds at end of year for term bonds..... (386)	

TABLE 37...STATE AND FEDERAL AID (GRANTS) FOR SCHOOL PLANT CAPITAL OUTLAY (Also reported in table 23)

Source of funds	Amount
1. Total State aid for school plant capital outlay purposes during the year <sup>1/</sup> .. (388)	\$
2. Total Federal aid for school plant capital outlay purposes during the year <sup>2/</sup> (389)	
<sup>1/</sup> Includes State aid for capital outlay purposes incorporated in a foundation program.	
<sup>2/</sup> Includes funds received under Public Law 815.	

TABLE 38...CAPITAL OUTLAY COST OF PUBLICLY OWNED SCHOOL PLANTS COMPLETED AND MADE AVAILABLE FOR USE DURING THE YEAR, BY ORGANIZATIONAL LEVEL AND BY ACCOUNT <sup>1/</sup>

Capital outlay cost, by account	Elementary	Secondary	Combined elementary and secondary	Community college	Total
1. New sites and additions to sites..... (409)	\$	\$	\$	\$	\$
2. New buildings..... (410)					
3. Additions to buildings..... (411)					
4. Remodeling buildings..... (412)					
5. Equipment and furniture..... (413)					
TOTAL CAPITAL OUTLAY COST... (414)					

<sup>1/</sup> Include total costs of facilities completed and made available during the year regardless of when the money was expended. This usually is not the same data as reported in Table 32.

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE OFFICE OF EDUCATION WASHINGTON, D.C. 20202  <b>ELEMENTARY-SECONDARY GENERAL INFORMATION SURVEY</b> Of Public Elementary-Secondary School Systems	BUDGET BUREAU NO. 51-RO681 APPROVAL EXPIRES: 12/31/69
	OE IDENTIFICATION ELSEGIS I-B
	DATE DUE IN HEW April 15, 1969

## ELSEGIS - I

### PART B • FINANCES: SCHOOL YEAR 1967-68

#### INTRODUCTION

This report form is the second of two parts comprising the Elementary-Secondary General Information Survey (*ELSEGIS*) conducted by the U.S. Office of Education with the close cooperation of the Committee on Educational Data Systems (*CEDS*) of the Council of Chief State School Officers.

Part A on Schools, Pupils, and Staff for Fall 1968 was sent to you in December 1968. Reports have been received from most of the school systems in the sample. We again thank you for your cooperation.

Part B was designed primarily to meet the immediate needs of planners at the National level with particular emphasis on the impact of the various federal programs on local school system finances. However, it will also serve the broader informational needs of the educational community.

In its local school system survey program, the Office of Education strives for compatibility of data from school system to school system despite varying State and local accounting systems. To achieve this goal in the complex area of school finance, it is important that the enclosed instructions be carefully followed.

NAME OF LOCAL PUBLIC SCHOOL SYSTEM														
MAILING ADDRESS														
COUNTY					STATE					ZIP CODE				
STATE CODE		OE NUMBER				CARD NO.	RE- GION CODE	STRA- TUM CODE	SMSA CODE	STATE SCHOOL DISTRICT IDENTIFICATION NUMBER				
						0	1							

(Cols. 1-2)
(Cols. 3-7)
(Cols. 8-9) (Col. 10) (Col. 11) (Col. 12)
OPTIONAL (Cols. 13-19)

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE  
OFFICE OF EDUCATION  
WASHINGTON, D.C. 20202  
**Instructions For Completing OE FORM 2350-1**  
**ELEMENTARY-SECONDARY GENERAL INFORMATION SURVEY-I, PART B**

**GENERAL INSTRUCTIONS**

Enter data in the applicable boxed areas, placing the entry to the far right and leaving any blank space on the left. **DO NOT LEAVE ANY LINE BLANK.** If there is no entry for a particular line, enter a zero (0) in the units position of the data field. If actual data are not available, please provide your best estimate of the entry for that variable, and enter "EST." in red in the margin of the form. In all cases report to the nearest **HUNDRED DOLLARS.** (Note that the units and tens positions for each financial item entry are preprinted with 0's. If, for example, an amount comes to \$1,273,678, enter 1,273,7).

EXAMPLE:

REPORT TO NEAREST HUNDRED DOLLARS							
		1	2	7	3	7	0 0

In order to achieve maximum comparability, certain entries which in some States do not go through the books of the local school system should nevertheless be included on both the "receipts" and the "expenditures" sides of the report. Two important examples are:

**TEXTBOOKS FURNISHED BY THE STATE.** The value of such books should be reported in receipts under **REVENUE FROM STATE SOURCES**, item D, and in expenditures under **OTHER INSTRUCTIONAL EXPENDITURES**, item I.2.d.

**STATE CONTRIBUTION TO EMPLOYEE RETIREMENT.** This amount should be reported in receipts under **REVENUE FROM STATE SOURCES**, item D, and in expenditures under **FIXED CHARGES**, item I.8.

**NOTE:** The definitions given here are, for the most part, condensations of those given in Handbook II (*Financial Accounting for Local and State School Systems*). Please refer to this manual in completing the form.

**SPECIFIC INSTRUCTIONS**

**IDENTIFICATION DATA:**

**STATE CODE:** Entered by the Office of Education

**OE NUMBER:** Entered by the Office of Education

**REGION CODE:** Entered by the Office of Education

**STRATUM CODE:** Entered by the Office of Education

**SMSA CODE:** Entered by the Office of Education

**STATE SCHOOL DISTRICT IDENTIFICATION NUMBER:**  
For optional use by State Education Agency

**ITEM A. BALANCES ON HAND BEGINNING OF YEAR**

**Line 1.** Enter the balance of all funds on hand from previous year which were available for the current operations of schools in the school year 1967-68, i.e., all those balances not earmarked for the special purposes listed in the instructions for line A.2.

**Line 2.** Enter the balances set aside for (a) new construction or modifications of physical plants and (b) retirement of principal and payment of interest on serial bonds.

**ITEM B. REVENUE FROM LOCAL SOURCES (Series 10-20)**

**NOTE:** The numbers in parenthesis after the line number refer to Handbook II codes.

**Line 1. (11)** Include taxes received from school district levies and taxes or appropriations received from local governmental units other than the school districts.

**Line 2. (12, 13)** Include tuition and transportation fees received from patrons.

**Line 3. (14)** Enter here other revenue receipts from local sources such as earnings from permanent funds, endowments, deposits, and investments; NET receipts from food services, student body, or other activities; rents, gifts, etc.

**ITEM C. REVENUE FROM INTERMEDIATE SOURCES (20).** Include funds collected by a subdivision between the local school district and the State (e.g., county, supervisory union, etc.) and distributed to school districts in amounts different from those collected within the districts.

**ITEM D. REVENUE FROM STATE SOURCES. (30).** Include here only those funds collected by the State and distributed to the districts. **DO NOT** include funds from the Federal Government that are distributed through the State agency. Include the value of textbooks provided by the State to the local school system and the State contribution to local school system employee retirement.

**ITEM E. REVENUE FROM FEDERAL SOURCES, BY PROGRAM (40).** Include here all funds received from the Federal Government either directly or through the State as a distributing agency.

This instruction is consistent with the revision to Handbook II made by the Office of Education - Committee on Educational Data Systems (OE-CEDS) School Finance Standing Committee. The change was transmitted to the State education agencies by a memorandum dated February 16, 1966. Essentially, this memorandum provided that the sections on **REVENUE FROM STATE SOURCES** and **REVENUE FROM FEDERAL SOURCES (pps. 15-17)** be reorganized as follows:

30. Revenue From State Sources

40. Revenue From Federal Sources

40a. Federal Money Received Directly From the Federal Government

40b. Federal Money Received through the State.

**Line 1.** Include receipts under ESEA Title I for the support of educational programs in areas having high concentrations of low-income families.

**Line 2.** Include receipts under ESEA Title II for school library resources, textbooks, and other instructional materials.

**Line 3.** Include receipts under ESEA Title III for supplementary educational centers and services.

**Line 4.** Include receipts under NDEA Title III to strengthen instruction in critical subjects.

**Line 5.** Include receipts under NDEA Title V-A for the establishment and maintenance of guidance, counseling, and testing programs.

**Line 6.** Include receipts under Public Law 815 to aid school districts in providing minimum school facilities in federally impacted and disaster areas.

**Line 7.** Include receipts under Public Law 874 for operational aid to school districts on which Federal activities or major disasters have placed a financial burden.

**Line 8.** Include receipts for Head Start programs operated directly by the school system. Do not include programs operated by the school system on behalf of another agency or by the other agency itself.

**Line 9.** Include receipts for Follow Through programs operated by the local school system.

**Line 10.** Include receipts received under the Federal Vocational Education Acts. Do not include State Vocational Education funds.

Line 11. Include funds received under the National School Lunch and Special Milk Programs. REPORT CASH PAYMENTS ONLY. DO NOT include the value of commodities.

Line 12. All other Federal Receipts - Include here any receipts not covered in lines 1-11 above.

ITEM F. TOTAL NONREVENUE RECEIPTS (50-70). Enter here receipts from the sale of bonds, loans, sale of real property and equipment, and proceeds from insurance adjustments.

ITEM G. INCOMING TRANSFERS (80-90). Enter here the total amount received from other school districts for tuition, transportation, or other services rendered.

ITEM I. CURRENT EXPENDITURES SCHOOL YEAR 1967-68. Report current expenditures made during the school year 1967-68 from all funds regardless of source of funds. The receipts for such expenditures may have come from local, State, or Federal sources. School systems which were not in operation in the school year 1967-68 (including those which were nonoperating in the school year 1967-68 and those which were newly organized or reorganized in 1968-69) will have no financial records for 1967-68. Such systems should report on the basis of budget estimates for the school year 1968-69.

Line 1. (100 series). Include expenditures for those activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are systemwide and NOT confined to one school, subject, or narrow phase of activity. Include salaries, contracted services, and other expenses for administration.

Line 2a. (211-214). Include salaries of professional instructional staff - teachers, principals, assistant principals, supervisors of instruction, guidance and psychological staff, librarians, and audiovisual staff.

Line 2b. (215-216). Include salaries of nonprofessional instructional staff - teacher aides, secretarial and clerical assistants, and any others who aid the professional instructional staff.

Line 2d. (220-250). Include expenditures for the textbooks furnished free to pupils, including the value of textbooks provided by the State, school libraries and audiovisual materials, teaching supplies, the net cost to the school system of rented books, and other expenses for instruction.

Line 3. (300 series). Include salaries and other expenses for those activities which have as their primary purpose the promotion and improvement of children's attendance at school.

Line 4. (400 series). Include salaries and other expenses for physical and mental health activities (other than direct instruction), i.e., medical, dental, psychiatric, and nurse's services.

Line 5. (500 series). Report salaries and other expenses for those activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school or on trips for curricular or cocurricular activities, including: salaries of drivers, mechanics, etc.; contracted services or public carriers; replacement of vehicles; pupil transportation insurance; expenditures in lieu of transportation; and operation and maintenance of transportation equipment.

Line 6. (600 series). Include salaries and other expenditures concerned with keeping the school plant open and ready for use.

Line 7. (700 series). Include salaries and other expenditures for activities concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency.

Line 8. (800 series). Report expenditures of a generally recurrent nature which are not readily allocable to other expenditure accounts, including: Employer contributions (State or school system) to employee retirement, insurance and judgments, rental of land and buildings (EXCLUDING lease payments to authorities), and interest on current loans.

Line 10. Report the NET expenditures, if any, of the food services operation, i.e., the gross expenditures, less the cafeteria sales. If the receipts from cafeteria sales equal or exceed expenditures, enter a zero on this line. Exclude the value of commodities donated by the U.S. Department of Agriculture.

Line 11. Report the NET expenditures, if any, for such extracurricular activities as interscholastic athletics, entertainment, publications, and clubs. If any receipts from such activities exceed expenditures, enter a zero on this line.

Line 12. Include expenditures for (a) services provided by the school system for the community, such as recreational activities, civic activities, public libraries operated by the school system, child care centers of the school system, welfare activities of the school system, services to nonpublic school pupils, etc., (b) summer schools, i.e., schools in session between the end of the regular school term and the beginning of the next regular school term. Include expenditures for summer head start programs operated as part of the school system's program, (c) adult education programs, and (d) junior college programs (grades 13 and 14) operated by the local public school system.

#### ITEM J. CAPITAL OUTLAY (1200 series)

Line 1. (1210-1220). Include expenditures for the acquisition of sites, new buildings, and improvements to existing structures.

Line 2. (1230). Include expenditures for NEW items of equipment.

#### ITEM K. DEBT SERVICE FROM CURRENT FUNDS (1300 series). Record here only those expenditures paid from current funds.

Line 1. (1310). Enter the amount expended from current funds to retire serial bonds, short-term and long-term loans, warrants, or bills.

Line 2. (1320). Enter the amount from current funds expended for interest on bonds, and short-term and long-term loans.

Line 3. (1330). Enter the amount paid from current funds into sinking funds which are to be used at some future date to retire term bonds.

Line 4a. (1340a). Enter the amount paid for principal to schoolhousing authority or similar agency.

Line 4b. (1340b). Enter the amount paid for interest to schoolhousing authority or similar agency.

Line 5. (1350). Enter here expenditures for any expenses incurred in connection with debt service not covered above. (Exclude those connected with the sale of bonds).

#### ITEM L. OUTGOING TRANSFERS (1400 series). Enter here those payments made to other school districts or administrative units for tuition and transportation.

ITEM N. ATTENDANCE AND MEMBERSHIP IN FULL-TIME ELEMENTARY-SECONDARY DAY SCHOOLS IN SCHOOL YEAR 1967-68. Report Average Daily Attendance (ADA) and Average Daily Membership (ADM) in full-time elementary and secondary day schools in accordance with the formulas given below; exclude students in summer schools, adult education, or junior colleges. Report to the nearest WHOLE NUMBER.

Annual aggregate days attendance  
ADA = Actual number of days taught

Annual aggregate days attendance plus annual days absence  
ADM = Actual number of days taught

A half-day nursery school or kindergarten should be counted as full-time for purposes of determining average daily attendance and average daily membership. For example, if 100 pupils attended nursery school in the morning and a different group of 100 pupils attend in the afternoon, the aggregate attendance for the day would be 200.

A. BALANCES ON HAND BEGINNING OF YEAR	CARD COL- UMNS 8 - 9	HANDBOOK II REFERENCE ACCOUNT NUMBERS	REPORT TO NEAREST HUNDRED DOLLARS *	CARD COLUMNS
	CARD NO.			
1. FOR CURRENT OPERATIONS	01		0 0	20 - 27
2. FOR BUILDING RESERVE AND SERIAL BOND INTEREST AND REDEMPTION			0 0	28 - 35
3. TOTAL BEGINNING OF YEAR BALANCES (Sum of Lines A1 and A2)			0 0	36 - 43
B. REVENUE FROM LOCAL SOURCES		10 - 20 SERIES		
1. TAXATION AND APPROPRIATIONS		11	0 0	44 - 51
2. TUITION AND TRANSPORTATION FEES FROM PATRONS		12, 13	0 0	52 - 59
3. OTHER LOCAL REVENUE		14	0 0	60 - 67
4. TOTAL REVENUE FROM LOCAL SOURCES (Sum of Lines B1 thru B3)			0 0	68 - 75
C. REVENUE FROM INTERMEDIATE SOURCES	02	20	0 0	10 - 17
D. REVENUE FROM STATE SOURCES		30	0 0	18 - 25
E. REVENUE FROM FEDERAL SOURCES, BY PROGRAM		40 SERIES		
1. ESEA TITLE I	02		0 0	26 - 33
2. ESEA TITLE II			0 0	34 - 41
3. ESEA TITLE III			0 0	42 - 49
4. NDEA TITLE III			0 0	50 - 57
5. NDEA TITLE V-A			0 0	58 - 65
6. PUBLIC LAW 815			0 0	66 - 73
7. PUBLIC LAW 874	03		0 0	10 - 17
8. HEAD START			0 0	18 - 25
9. FOLLOW THROUGH			0 0	26 - 33
10. VOCATIONAL EDUCATION			0 0	34 - 41
11. NATIONAL SCHOOL LUNCH AND SPECIAL MILK PROGRAMS (Cash only)			0 0	42 - 49
12. ALL OTHER REVENUE FROM FEDERAL SOURCES			0 0	50 - 57
13. TOTAL REVENUE FROM FEDERAL SOURCES (Sum of Lines E1 thru E12)			0 0	58 - 65
F. TOTAL NONREVENUE RECEIPTS		50 - 70	0 0	66 - 73

\* Note that the units and tens positions for each financial item entry are preprinted with 0's.

	CARD COL- UMNS 8 - 9	HANDBOOK II REFERENCE ACCOUNT NUMBERS	REPORT TO NEAREST HUNDRED DOLLARS *	CARD COLUMNS
	CARD NO.			
G. INCOMING TRANSFERS (Total amount received from other school districts)	04	80 - 90	0 0	10 - 17
H. TOTAL OF ALL BALANCES, REVENUE AND TRANSFERS (Sum of Lines A3, B4, C, D, E13, F and G)			0 0	18 - 25
I. CURRENT EXPENDITURES SCHOOL YEAR 1967-68				
1. ADMINISTRATION		100	0 0	26 - 33
2. INSTRUCTION		200 SERIES		
a. SALARIES OF PROFESSIONAL STAFF		211 - 214	0 0	34 - 41
b. SALARIES OF NONPROFESSIONAL STAFF		215 - 216	0 0	42 - 49
c. TOTAL SALARIES FOR INSTRUCTION			0 0	50 - 57
d. OTHER INSTRUCTIONAL EXPENDITURES		220 - 280	0 0	58 - 65
e. TOTAL EXPENDITURE FOR INSTRUCTION (Sum of Lines 2c and 2d)			0 0	66 - 73
3. ATTENDANCE SERVICES	05	300	0 0	10 - 17
4. HEALTH SERVICES		400	0 0	18 - 25
5. PUPIL TRANSPORTATION SERVICES		500	0 0	26 - 33
6. OPERATION OF PLANT		600	0 0	34 - 41
7. MAINTENANCE OF PLANT		700	0 0	42 - 49
8. FIXED CHARGES		800	0 0	50 - 57
9. TOTAL ALLOCABLE TO PUPIL EXPENDITURE (Sum of Lines 1, 2e, and 3 thru 8)			0 0	58 - 65
10. FOOD SERVICES (Net expenditures)			0 0	66 - 73

\* Note that the units and tens positions for each financial item entry are preprinted with 0's.

COMMENTS:



I. CURRENT EXPENDITURES SCHOOL YEAR 1967-68 (Continued)	CARD COL- UMNS 8 - 9	HANDBOOK II REFERENCE ACCOUNT NUMBERS	REPORT TO NEAREST HUNDRED DOLLARS *	CARD COLUMNS
	CARD NO.			
11. STUDENT BODY ACTIVITIES (Net expenditures)	06		0 0	10 - 17
12. COMMUNITY SERVICES, SUMMER SCHOOLS, ADULT EDUCATION AND JUNIOR COLLEGES			0 0	18 - 25
13. TOTAL CURRENT EXPENDITURES (Sum of Lines 9 thru 12)			0 0	26 - 33
J. CAPITAL OUTLAY		1200 SERIES		
1. SITES, NEW BUILDINGS, ADDITIONS AND IMPROVEMENTS		1210 - 1220	0 0	34 - 41
2. NEW EQUIPMENT		1230	0 0	42 - 49
3. TOTAL CAPITAL OUTLAY (Sum of Lines J1 and J2)			0 0	50 - 57
K. DEBT SERVICE FROM CURRENT FUNDS		1300 SERIES		
1. PRINCIPAL OF DEBT		1310	0 0	58 - 65
2. INTEREST ON DEBT		1320	0 0	66 - 73
3. AMOUNT PAID INTO SINKING FUNDS	07	1330	0 0	10 - 17
4. EXPENDITURES TO SCHOOL HOUSING AUTHORITY:		1340		
a. PRINCIPAL		1340-a	0 0	18 - 25
b. INTEREST		1340-b	0 0	26 - 33
5. OTHER DEBT SERVICE		1350	0 0	34 - 41
6. TOTAL EXPENDITURES FOR DEBT SERVICES FROM CURRENT FUNDS (Sum of Lines K1 thru K5)			0 0	42 - 49
L. OUTGOING TRANSFERS (Amounts paid to other school districts)		1400	0 0	50 - 57
M. TOTAL EXPENDITURES (Sum of Lines I 13, J3, K6, and L)			0 0	58 - 65
N. ATTENDANCE AND MEMBERSHIP; SCHOOL YEAR 1967-68	08	REPORT TO THE NEAREST WHOLE NUMBER		
1. AVERAGE DAILY ATTENDANCE (ADA)				10 - 16
2. AVERAGE DAILY MEMBERSHIP (ADM)				17 - 23

\* Note: that the units and tens positions for each financial item entry are preprinted with 0's.



## Appendix B

### FORMULA FOR THE EQUALIZATION MODEL

The typical formula for the Equalization model is expressed in dollars. Cornell<sup>1/</sup> has shown that the percent of total State revenue a district would receive under such an Equalization model can be derived from an index formulation of the traditional model which is equivalent mathematically. Under this formula the percent of State revenue a district would receive is equal to the product of the percent of State ADA in the district, 1.00 minus the product of the percent of funds raised locally and the percent of State assessed valuation in the district divided by the percent of State ADA in the district, and the reciprocal of the percent of funds from the State.

The formula can be expressed as:

$$\begin{array}{l} \text{Percent of State revenue} \\ \text{received by a district} \\ \text{under equalization} \end{array} = a(1.00 - b \cdot c/a) 1/d$$

a = The percent of State ADA in the district

b = The percent of the sum of statewide State and local revenue raised locally

c = The percent of State assessed valuation in the district

d = The percent of funds from the State = 1.00 minus b

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<sup>1/</sup> Cornell, Francis G., "Grant-in-Aid Apportionment Formula." Journal of the American Statistical Association, 42: 92-104, March 1947.

## Appendix C

### SUPPLEMENTAL TABLES

Tables included here were not used in the analysis but provide some additional information about large cities. The data shown reflect differences between central cities and outside central cities in 37 Standard Metropolitan Statistical Areas in ability to support education based on property valuation and population, per capita personal income, educational and noneducational expenditures per capita, and educational and noneducational taxes per capita. These data were published in a report of the Advisory Commission on Intergovernmental Relations (ACIR), Bulletin 70-1, Metropolitan Disparities--A Second Reading. In addition to their own compilations, ACIR used data from Census of Governments, Sales Management, and Survey of Current Business.

80  
81

Table I.--Indicators of change in ability to support education based on property valuation (1961, 1966) and population (1960, 1967) in central cities of 37 large Standard Metropolitan Statistical Areas

State and city	Percent of property valuation of SMSA in central city 1961	Percent of population of SMSA in central city 1960	Index number (ratio of col. 2 to col. 3)	Percent of property valuation of SMSA in central city 1966	Percent of population of SMSA in central city 1967	Index number (ratio of col. 5 to col. 6)
1	2	3	4	5	6	7
CA Los Angeles-Long Beach	40.1	41.9	96	41.6	39.1	106 (+)*
San Bernardino	NA	28.2	-	NA	28.3	-
San Diego	54.5	55.5	98	54.3	55.2	98 (NC)
San Francisco	39.6	41.8	95	33.3	34.8	96 (+)
CO Denver	55.7	53.1	105	49.9	44.9	111 (+)
FL Miami	NA	31.2	-	29.2	30.1	97
Tampa-St. Petersburg	NA	59.1	-	NA	57.5	-
GA Atlanta	43.5	47.9	91	33.7	44.0	77 (-)
IL Chicago	49.4	57.1	87	44.5	52.4	85 (-)
IN Indianapolis	50.1	50.5	99	43.4	50.4	86 (-)
KY Louisville	50.9	53.9	94	49.1	50.0	98 (+)
LA New Orleans	83.0	69.2	120	78.2	62.3	126 (+)
MD Baltimore	47.9	52.1	92	40.6	47.0	86 (-)
MA Boston	23.1	22.4	103	16.7	20.9	80 (-)
MI Detroit	48.9	44.4	110	37.2	40.5	92 (-)
MN Minneapolis-St. Paul	59.6	53.7	111	49.1	47.8	103 (-)
MO Kansas City	55.0	43.5	126	52.8	43.3	122 (-)
St. Louis	32.8	35.6	92	29.8	30.5	98 (+)
NJ Newark	20.8	24.0	87	17.6	21.0	84 (-)
Paterson-Clifton-Passaic	NA	23.6	-	NA	21.6	-
NY Buffalo	44.6	40.8	109	42.1	36.4	116 (+)
New York	79.8	72.7	110	78.3	70.0	112 (+)
Rochester	49.4	43.5	114	41.6	36.8	113 (-)
OH Cincinnati	42.3	39.6	107	30.6	37.0	83 (-)
Cleveland	40.4	45.8	88	34.3	39.7	86 (-)
Columbus	57.9	62.4	93	56.0	66.9	84 (-)
Dayton	NA	36.1	-	30.3	33.1	92
OR Portland	53.0	45.3	117	40.2	42.0	96 (-)
PA Philadelphia	58.4	46.1	127	48.4	43.3	112 (-)
Pittsburg	30.2	25.1	120	27.9	23.6	118 (-)
RI Providence	33.7	30.5	110	29.7	26.5	112 (+)
TX Dallas	NA	61.0	-	NA	62.3	-
Houston	NA	66.1	-	51.7	66.8	77
San Antonio	72.3	95.9	75	NA	85.3	-
WA Seattle	55.5	50.3	110	46.7	47.0	99 (-)
WI Milwaukee	51.6	58.0	89	46.5	57.5	81 (-)
DC Washington, D.C.	43.0	36.8	117	34.9	29.8	117 (NC)

\* Indicates direction of change; (+) represents increased ability to support education; (-) indicates decreased ability to support education; (NC) indicates no change.

Table II.--Per capita personal income in 37 large Standard Metropolitan Statistical Areas' central city (CC) and outside central city (OCC), 1966

State and city	Total SMSA personal income (millions)	Per capita personal income		OCC/CC ratio
		CC	OCC	
CA Los Angeles-Long Beach	\$ 29,839	\$ 3,776	\$ 3,665	97.1
San Bernardino	2,727	2,848	2,481	87.1
San Diego	3,694	3,242	2,888	89.1
San Francisco-Oakland	12,228	4,524	4,286	94.7
CO Denver	3,517	3,365	3,117	92.6
FL Miami	3,453	2,932	3,309	112.9
Tampa-St. Petersburg	2,278	2,657	2,511	94.5
GA Atlanta	4,123	3,114	3,607	115.8
IL Chicago	26,299	3,591	4,257	118.5
IN Indianapolis	3,589	3,366	3,651	108.5
KY Louisville	2,470	2,918	3,386	116.0
LA New Orleans	3,020	2,933	2,849	97.1
MD Baltimore	6,292	2,684	3,665	136.5
MA Boston	12,024	2,782	4,014	144.3
MI Detroit	15,103	3,482	3,789	108.8
MN Minneapolis-St. Paul	5,971	3,739	3,657	97.9
MO Kansas City	3,961	3,027	3,327	109.9
St. Louis	7,601	2,900	3,550	122.4
NJ Newark	7,160	2,937	4,067	138.5
Paterson-Clifton-Passaic	4,389	2,796	3,481	124.5
NY Buffalo	4,180	2,875	3,320	115.5
New York	46,437	3,815	4,583	120.1
Rochester	2,914	3,329	3,698	111.1
OH Cincinnati	4,229	3,044	3,184	104.6
Cleveland	7,375	2,829	4,127	145.9
Columbus	2,594	2,699	3,723	137.9
Dayton	2,753	3,177	3,541	111.5
OR Portland	3,021	3,522	3,137	89.1
PA Philadelphia	15,211	2,853	3,510	123.0
Pittsburgh	7,541	3,031	3,220	106.2
RI Providence	2,221	2,928	3,050	104.2
TX Dallas	4,350	3,184	3,220	101.1
Houston	5,113	3,014	2,920	96.9
San Antonio	1,937	2,172	3,254	149.8
WA Seattle	4,611	3,990	4,452	111.6
WI Milwaukee	4,825	3,191	4,214	132.1
DC Washington, D.C.	9,294	3,738	3,309	88.5

Table III.--Education and noneducation expenditures per capita in 37 large Standard Metropolitan Statistical Areas' central city (CC) and outside central city (OCC), 1966-1967

State and city	Expenditures per capita					
	Total		Educational		Noneducational	
	CC	OCC	CC	OCC	CC	OCC
CA Los Angeles-Long Beach	\$454	\$376	\$164	\$184	\$290	\$192
San Bernardino	471	435	202	219	269	216
San Diego	383	391	135	209	248	182
San Francisco-Oakland	486	463	131	216	355	247
CO Denver	342	278	131	164	211	114
FL Miami	346	281	136	136	210	145
Tampa-St. Petersburg	305	216	113	113	192	103
GA Atlanta	316	279	134	154	182	125
IL Chicago	339	234	103	155	236	79
IN Indianapolis	312	268	139	173	173	95
KY Louisville	284	250	126	161	158	89
LA New Orleans	233	318	93	143	140	175
MD Baltimore	375	286	124	168	251	118
MA Boston	482	321	92	137	390	184
MI Detroit	362	352	130	209	232	143
MN Minneapolis-St. Paul	369	424	113	231	256	193
MO Kansas City	303	238	137	127	166	111
St. Louis	295	266	133	146	162	120
NJ Newark	540	390	169	144	371	165
Paterson-Clifton-Passaic	270	273	97	151	173	122
NY Buffalo	392	372	128	207	264	165
New York	518	520	146	260	372	260
Rochester	499	403	158	265	341	138
OH Cincinnati	460	200	201	107	259	93
Cleveland	328	282	132	144	196	138
Columbus	299	267	111	162	188	105
Dayton	353	228	161	132	192	96
OR Portland	378	256	150	172	228	84
PA Philadelphia	293	255	126	139	167	116
Pittsburgh	319	232	104	137	215	95
RI Providence	241	201	94	109	147	92
TX Dallas	219	290	91	177	128	113
Houston	260	326	113	209	147	117
San Antonio	204	208	101	145	103	63
WA Seattle	326	376	127	226	199	150
WI Milwaukee	416	383	151	165	265	218
DC Washington, D.C.	564	316	148	179	416	137

Table IV.--Educational and noneducational taxes per capita in 37 large Standard Metropolitan Statistical Areas' central city (CC) and outside central city (OCC): 1966-1967

State and city		Per capita taxes					
		Total		Educational		Noneducational	
		CC	OCC	CC	OCC	CC	OCC
CA	Los Angeles-Long Beach	\$250	\$225	\$100	\$100	\$150	\$125
	San Bernardino	234	202	115	99	119	103
	San Diego	169	177	73	87	96	91
	San Francisco-Oakland	322	222	85	127	237	95
CO	Denver	220	154	114	89	107	65
FL	Miami	197	152	62	62	135	90
	Tampa-St. Petersburg	142	106	44	44	98	62
GA	Atlanta	159	105	56	55	103	51
IL	Chicago	189	168	65	104	124	64
IN	Indianapolis	180	141	78	98	102	42
KY	Louisville	135	110	39	76	96	34
LA	New Orleans	109	60	39	10	70	50
MD	Baltimore	193	127	NA	NA	NA	NA
MA	Boston	232	162	55	108	177	54
MI	Detroit	170	160	50	95	119	64
MN	Minneapolis-St. Paul	190	175	63	107	128	68
MO	Kansas City	206	113	86	66	120	47
	St. Louis	203	137	71	87	132	50
NJ	Newark	259	224	57	128	202	95
	Paterson-Clifton-Passaic	180	214	74	135	106	79
NY	Buffalo	221	172	40	55	181	118
	New York	305	255	90	139	215	115
	Rochester	213	176	68	116	145	60
OH	Cincinnati	193	110	79	69	114	41
	Cleveland	181	172	81	112	100	59
	Columbus	129	146	67	108	62	39
	Dayton	217	113	107	78	111	35
OR	Portland	208	131	91	79	118	52
PA	Philadelphia	176	139	51	85	125	54
	Pittsburgh	176	126	52	71	124	55
RI	Providence	157	169	NA	NA	NA	NA
TX	Dallas	142	108	51	60	91	48
	Houston	122	154	41	99	81	55
	San Antonio	71	34	28	11	43	23
WA	Seattle	205	100	85	53	119	47
WI	Milwaukee	203	163	73	55	130	107
DC	Washington, D.C.	340	147	NA	NA	NA	NA

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